
FYI-104

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

NEW MEXICO WITHHOLDING TAX Effective January 1, 2012 Revised 1/20/2012

This publication contains general information on the New Mexico withholding tax, tables for the percentage method of withholding tax, and detailed "look-up" tables. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please contact the district tax office nearest you (see the last page of this publication) or check the department's web site at www.tax.newmexico.gov.

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GENERAL INFORMATION FOR NEW MEXICO WITHHOLDING TAX

New Mexico withholding tax is similar to federal withholding tax. It is based on an estimate of an employee's New Mexico income tax liability and is credited against the employee's actual income tax liability on the New Mexico personal income tax return.

Who Must Withhold

Every employer, including employers of some agricultural workers, who withholds a portion of an employee's wages for payment of federal income tax must withhold New Mexico income tax. There is a limited exception for certain nonresident employees. (See Note 2 below.)

"Employer" means a person doing business in New Mexico or deriving income from New Mexico sources who pays wages to an employee for services performed.

"Employee" means a New Mexico resident who performs services either within or without the state for an employer, or a nonresident of New Mexico who performs services within the state for an employer.

"Wages" means remuneration in cash or other form for services performed by an employee for an employer.

Notes: 1) Pension and annuity income of a New Mexico resident is subject to income tax in New Mexico, but New Mexico does not require payers to withhold state income tax on pensions and annuities unless the payee requests the payer of their retirement benefits to withhold state tax. To report withholding tax, a payer must be registered with the state under the Combined Reporting System (CRS).

2) Employers are not required to withhold New Mexico income tax from wages of nonresident employees working in New Mexico for 15 or fewer days during the calendar year.

3) Persons who are self-employed should not report withholding tax on their wages. Self-employed individuals should make estimated payments using the Form PIT-ES.

Amount to Withhold

Refer to the New Mexico State Wage Withholding Tables for the amount to withhold. Percentage method and look up tables are included in this publication. No withholding is required if the total withholding for an employee during any one month is less than one dollar. For New Mexico residents the employer is required to withhold New Mexico income tax from all wages of the employee regardless of the employee's work location. For nonresident employees, the employer is required to withhold New Mexico income tax only from wages the employee earns within the state. Refer to above definitions of "employer," "employee" and "wages" to determine if withholding tax is required.

Withholding on Gambling Winnings

Operators, including nonprofit entities, of gambling establishments (race-tracks, casinos, state lottery, bingo) must withhold 6% from winnings or submit information returns for state purposes if they are required to withhold or report for federal purposes. Operators must report and pay over the amount of state tax withheld from gambling winnings on the CRS-1 Form. Withholding is required for both residents and nonresidents.

Withholding Tax Reporting Forms

Every person who has withheld state tax during the year from wages, pensions, annuities or gambling winnings is required to file an annual statement of withholding on or before the last day of February for each employee, pen-

sion or annuity recipient, or gambling winner. New Mexico accepts the state copy of Federal Form W-2, W2-G, 1042-S, Foreign Person's U.S. Source Income Subject to Withholding and 1099R, a magnetic tape containing this information, or any substitute form acceptable to the Internal Revenue Service so long as it reflects the withholding's name, address and identification number, the recipient's name and social security number, and the amount of New Mexico income and withholding. If you, as an employer, have established a medical care savings account program for your employees, it is your responsibility to determine what amounts are exempt from taxation. Reduce the New Mexico taxable wages reported on Federal Form W-2 by amounts established by the employer (or account administrator) as exempt from income tax.

Annual Reconciliation

New Mexico withholding taxpayers may file Form RPD-41072, Annual Summary of Withholding Tax For CRS-1 Filers. The report is available for taxpayers use but is not required to be filed. This report will allow you to reconcile the total amounts shown as withheld on annual statements of withholding information returns furnished to withholdingees (Federal Forms W-2, W-2G or 1099R) with the total tax withheld and paid to New Mexico on return CRS-1. If you have underreported withholding on your CRS-1 returns, attach amended returns for the period(s) in which underreporting occurred and remit the difference. If you have overpaid withholding on your CRS-1 returns, attach Form RPD-41071, Application for Refund and amended returns for the period(s) in which overpayments occurred.

How and When To Report and Pay Withholding Taxes

You should report withholding, gross receipts and compensating taxes on the CRS-1 Form or file online at <https://efile.state.nm.us/uls2/Logon.aspx>. The CRS-1 Form and tax are due on the 25th of the month following the end of your reporting period. If the 25th falls on a Saturday, Sunday or legal holiday, the CRS-1 Form is due the next business day. We look at the postmark on the envelope to determine if the paper return was filed on time. A CRS-1 Form must be filed whether or not any tax is due. If no tax is due, file a "zero" report. Do not mail cash.

Taxpayers who need to file withholding information with the Department of Workforce Solutions and the Workers Compensation Administration may do so online at <https://efile.state.nm.us/uls/default.aspx>.

NOTE: Reporting withholding information to the Department of Workforce Solutions and the Workers Compensation Administration does not fulfill your obligation to report and pay withholding tax to the Taxation and Revenue Department. Taxpayers must still file and pay using one of the methods described in the above paragraph.

If you change your business name or address or need to cancel your CRS I.D. number, use the *Business Tax Registration Update Form* (ACD-31075) available from your local district office or online at www.tax.newmexico.gov. Your reporting obligation does not cease automatically when you stop doing business or paying wages. You must notify us to cancel your CRS I.D. number.

Child support withholding is NOT reported on the CRS-1 Form. For information about child support withholding contact the Human Services Department at 505-827-7200.

You can use either the percentage method for calculating state withholding tax or check the look-up tables. For both methods the same definitions, steps and procedures that apply in calculating federal income tax withholding apply to state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding.

NEW MEXICO STATE WAGE WITHHOLDING TABLES

For pay periods beginning on or after January 1, 2012

NOTE: If you prefer to use the look-up table method to determine amounts to withhold, look-up tables are available in this publication

Percentage Method Withholding

Use these steps to figure the state tax to withhold using the percentage method:

Step 1. Multiply the number of exemption allowances the employee claims on federal Form W-4 (see "For Further Information" on the next page) by the allowance adjustment amount in the table below for the appropriate payroll period.

Step 2. Subtract that amount from the employee's taxable wage. The taxable wage for state purposes is the same as for federal tax purposes; that is, after deduction of nontaxable premiums or contributions to qualified employer-sponsored benefit plans.

Step 3. Determine the amount to withhold from the appropriate tax table based on the payroll period and on whether the employee is married or single.

Example: A single employee has taxable wages of \$500.00 weekly. This employee has claimed two (2) exemption allowances on federal Form W-4 (one personal allowance and the special withholding allowance). The state withholding tax would be figured as follows:

Table of Exemption Allowance Adjustments

1. Taxable weekly wage payment	\$500.00
2. Weekly allowance adjustment amount	\$73.08
3. Total allowances claimed	<u>2</u>
4. Line 2 times line 3, allowance adjustment	<u>\$146.16</u>
5. Wages less allowance adjustment (subtract line 4 from line 1)	\$353.84
6. a. Tax on first \$349, from Table 1, single person, from line "\$349 - \$541":	\$ 9.70
b. Tax on remainder: \$353.84 less \$349 = \$4.84 x .049	<u>.24</u>
c. Total state withholding tax on weekly wage payment (line 6a plus line 6b)	\$ 9.94

PAYROLL PERIOD	ONE ALLOWANCE
Weekly	\$73.08
Biweekly	\$146.15
Semimonthly	\$158.33
Monthly	\$316.67
Quarterly	\$950.00
Semiannual	\$1,900.00
Annual	\$3,800.00
Daily or Miscellaneous (each day of payroll period)	\$14.62

Withholding from Irregular or Supplemental Wages or Fringe Benefits

The same method used for calculating federal withholding on irregular or supplemental wages should be used for state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding. If you withhold from fringe benefits for federal purposes, you must also withhold from fringe benefits for state purposes using the same method used for calculating federal withholding. If the federal withholding is calculated using a flat percent, a flat 4.9 percent of the supplemental wage or fringe benefit amount should be withheld for state tax purposes.

NOTE: In the case of a married employee who has elected to be withheld at the higher single rate for federal purposes, the single rate for New Mexico state withholding purposes must also be used.

Special Situations

Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes, but there are certain situations in which an employee may be correctly withheld for federal purposes but under-withheld for state purposes:

1. If the employee claimed the special allowance for head-of-household filing status on Form W-4 Withholding Allowances Worksheet (line E).
2. If the employee increased W-4 allowances to offset expected federal tax credits such as the Child Tax Credit or credits for child or dependent care expenses.
3. If the employee requested that additional amounts be withheld for federal purposes (see federal Form W-4, line 6).

There are also situations where individuals may have income that is subject to federal taxation but exempt for New Mexico. In these situations New Mexico withholding on the exempt income would not be necessary. Examples of income exempt from New Mexico tax are:

1. Income of a Native American who is a member of a New Mexico federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation or pueblo.
2. Income from active duty military service.

Please see "For Further Information" on the next page for specific instructions on how to eliminate New Mexico withholding on exempt income.

Employment may require some New Mexico residents to spend extensive time in another state with an income tax that is comparable to the New Mexico income tax. Residents of New Mexico are generally subject to New Mexico income tax on all of their income, but if that income is also taxed by another state New Mexico allows a credit for the other state's income tax on that income. The wages earned during an extensive period spent in another state may be subject to income tax, and therefore withholding tax, imposed by the other state as well as to New Mexico income tax and withholding tax. The New Mexico income tax on those wages will be reduced, possibly to zero, by the credit allowed for the income tax on the wages paid to the other state. New Mexico withholding tax can be reduced or eliminated on such wages. To reduce or eliminate withholding on such wages, taxpayers may increase the number of exemption allowances on their Form W-4 for New Mexico withholding tax.

Additional Withholding Amounts

Many employees request additional amounts be withheld for federal purposes (see Form W-4, line 6), but very few consider additional withholding for state purposes. The recommended level of additional withholding for state tax purposes is one-quarter (25%) of any additional federal withholding amount.

For Further Information

If employees express concern over the number of withholding allowances they have claimed, you may recommend that they obtain the following publications:

- Federal Internal Revenue Service Form W-4, Employee's Withholding Allowance Certificate. (New Mexico does not have a state equivalent of the federal W-4 form. Employees should complete a copy of the federal W-4 for New Mexico, writing "For New Mexico State Withholding Only" across the top in prominent letters. Keep the New Mexico W-4 in the employee's personnel file. The employee may choose a different number of allowances for state withholding than for federal withholding. This duplicate W-4 is not mandatory. It is a convenience for employer and employee. Employees who have income that is exempt from New Mexico tax (for example, Native Americans working and living on their tribal land; military members with income from active duty military service) should not have New Mexico tax withheld. Employees with exempt income should indicate "exempt" on line 7 of the federal W-4 form.)
- Federal Internal Revenue Service Publication 919, Is My Withholding Correct? (Call 1-800-829-3676 to order this publication.)

New Mexico State Wage Withholding Tax
Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2012)

TABLE 1 - If the Payroll Period with Respect to an Employee is WEEKLY
Exemption Adjustment = \$73.08 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$41 \$0

Over -	But not over -	of excess over -		
\$ 41 -	\$ 147	1.7%	\$ 41	
\$ 147 -	\$ 253	\$ 1.80 +	\$ 147	3.2%
\$ 253 -	\$ 349	\$ 5.18 +	\$ 253	4.7%
\$ 349 -	\$ 541	\$ 9.70 +	\$ 349	4.9%
\$ 541 -	\$ 849	\$ 19.13 +	\$ 541	4.9%
\$ 849 -	\$ 1,291	\$ 34.20 +	\$ 849	4.9%
\$ 1,291 -	and over	\$ 55.88 +	\$ 1,291	4.9%

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$156 \$0

Over -	But not over -	of excess over -		
\$ 156 -	\$ 310	1.7%	\$ 156	
\$ 310 -	\$ 463	\$ 2.62 +	\$ 310	3.2%
\$ 463 -	\$ 617	\$ 7.54 +	\$ 463	4.7%
\$ 617 -	\$ 925	\$ 14.77 +	\$ 617	4.9%
\$ 925 -	\$ 1,387	\$ 29.85 +	\$ 925	4.9%
\$ 1,387 -	\$ 2,079	\$ 52.46 +	\$ 1,387	4.9%
\$ 2,079 -	and over	\$ 86.38 +	\$ 2,079	4.9%

TABLE 2 - If the Payroll Period with Respect to an Employee is BIWEEKLY
Exemption Adjustment = \$146.15 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$83 \$0

Over -	But not over -	of excess over -		
\$ 83 -	\$ 294	1.7%	\$ 83	
\$ 294 -	\$ 506	\$ 3.60 +	\$ 294	3.2%
\$ 506 -	\$ 698	\$ 10.37 +	\$ 506	4.7%
\$ 698 -	\$ 1,083	\$ 19.40 +	\$ 698	4.9%
\$ 1,083 -	\$ 1,698	\$ 38.25 +	\$ 1,083	4.9%
\$ 1,698 -	\$ 2,583	\$ 68.40 +	\$ 1,698	4.9%
\$ 2,583 -	and over	\$ 111.75 +	\$ 2,583	4.9%

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$312 \$0

Over -	But not over -	of excess over -		
\$ 312 -	\$ 619	1.7%	\$ 312	
\$ 619 -	\$ 927	\$ 5.23 +	\$ 619	3.2%
\$ 927 -	\$ 1,235	\$ 15.08 +	\$ 927	4.7%
\$ 1,235 -	\$ 1,850	\$ 29.54 +	\$ 1,235	4.9%
\$ 1,850 -	\$ 2,773	\$ 59.69 +	\$ 1,850	4.9%
\$ 2,773 -	\$ 4,158	\$ 104.92 +	\$ 2,773	4.9%
\$ 4,158 -	and over	\$ 172.77 +	\$ 4,158	4.9%

TABLE 3 - If the Payroll Period with Respect to an Employee is SEMIMONTHLY
Exemption Adjustment = \$158.33 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$90 \$0

Over -	But not over -	of excess over -		
\$ 90 -	\$ 319	1.7%	\$ 90	
\$ 319 -	\$ 548	\$ 3.90 +	\$ 319	3.2%
\$ 548 -	\$ 756	\$ 11.23 +	\$ 548	4.7%
\$ 756 -	\$ 1,173	\$ 21.02 +	\$ 756	4.9%
\$ 1,173 -	\$ 1,840	\$ 41.44 +	\$ 1,173	4.9%
\$ 1,840 -	\$ 2,798	\$ 74.10 +	\$ 1,840	4.9%
\$ 2,798 -	and over	\$ 121.06 +	\$ 2,798	4.9%

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$338 \$0

Over -	But not over -	of excess over -		
\$ 338 -	\$ 671	1.7%	\$ 338	
\$ 671 -	\$ 1,004	\$ 5.67 +	\$ 671	3.2%
\$ 1,004 -	\$ 1,338	\$ 16.33 +	\$ 1,004	4.7%
\$ 1,338 -	\$ 2,004	\$ 32.00 +	\$ 1,338	4.9%
\$ 2,004 -	\$ 3,004	\$ 64.67 +	\$ 2,004	4.9%
\$ 3,004 -	\$ 4,504	\$ 113.67 +	\$ 3,004	4.9%
\$ 4,504 -	and over	\$ 187.17 +	\$ 4,504	4.9%

TABLE 4 - If the Payroll Period with Respect to an Employee is MONTHLY
Exemption Adjustment = \$316.67 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$179 \$0

Over -	But not over -	of excess over -		
\$ 179 -	\$ 638	1.7%	\$ 179	
\$ 638 -	\$ 1,096	\$ 7.79 +	\$ 638	3.2%
\$ 1,096 -	\$ 1,513	\$ 22.46 +	\$ 1,096	4.7%
\$ 1,513 -	\$ 2,346	\$ 42.04 +	\$ 1,513	4.9%
\$ 2,346 -	\$ 3,679	\$ 82.88 +	\$ 2,346	4.9%
\$ 3,679 -	\$ 5,596	\$ 148.21 +	\$ 3,679	4.9%
\$ 5,596 -	and over	\$ 242.13 +	\$ 5,596	4.9%

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$675 \$0

Over -	But not over -	of excess over -		
\$ 675 -	\$ 1,342	1.7%	\$ 675	
\$ 1,342 -	\$ 2,008	\$ 11.33 +	\$ 1,342	3.2%
\$ 2,008 -	\$ 2,675	\$ 32.67 +	\$ 2,008	4.7%
\$ 2,675 -	\$ 4,008	\$ 64.00 +	\$ 2,675	4.9%
\$ 4,008 -	\$ 6,008	\$ 129.33 +	\$ 4,008	4.9%
\$ 6,008 -	\$ 9,008	\$ 227.33 +	\$ 6,008	4.9%
\$ 9,008 -	and over	\$ 374.33 +	\$ 9,008	4.9%

New Mexico State Wage Withholding Tax
Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2012)

TABLE 5 - If the Payroll Period with Respect to an Employee is QUARTERLY
Exemption Adjustment = \$950.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$538 \$0

Over -	But not over -	of excess over -
\$ 538 -	\$ 1,913	1.7% \$ 538
\$ 1,913 -	\$ 3,288	\$ 23.38 + 3.2% \$ 1,913
\$ 3,288 -	\$ 4,538	\$ 67.38 + 4.7% \$ 3,288
\$ 4,538 -	\$ 7,038	\$ 126.13 + 4.9% \$ 4,538
\$ 7,038 -	\$ 11,038	\$ 248.63 + 4.9% \$ 7,038
\$ 11,038 -	\$ 16,788	\$ 444.63 + 4.9% \$ 11,038
\$ 16,788 -	and over	\$ 726.38 + 4.9% \$ 16,788

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$2,025 \$0

Over -	But not over -	of excess over -
\$ 2,025 -	\$ 4,025	1.7% \$ 2,025
\$ 4,025 -	\$ 6,025	\$ 40.00 + 3.2% \$ 4,025
\$ 6,025 -	\$ 8,025	\$ 98.00 + 4.7% \$ 6,025
\$ 8,025 -	\$ 12,025	\$ 192.00 + 4.9% \$ 8,025
\$ 12,025 -	\$ 18,025	\$ 388.00 + 4.9% \$ 12,025
\$ 18,025 -	\$ 27,025	\$ 682.00 + 4.9% \$ 18,025
\$ 27,025 -	and over	\$ 1,123.00 + 4.9% \$ 27,025

TABLE 6 - If the Payroll Period with Respect to an Employee is SEMIANNUAL

Exemption Adjustment = \$1,900.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$1,075 \$0

Over -	But not over -	of excess over -
\$ 1,075 -	\$ 3,825	1.7% \$ 1,075
\$ 3,825 -	\$ 6,575	\$ 46.75 + 3.2% \$ 3,825
\$ 6,575 -	\$ 9,075	\$ 134.75 + 4.7% \$ 6,575
\$ 9,075 -	\$ 14,075	\$ 252.25 + 4.9% \$ 9,075
\$ 14,075 -	\$ 22,075	\$ 497.25 + 4.9% \$ 14,075
\$ 22,075 -	\$ 33,575	\$ 889.25 + 4.9% \$ 22,075
\$ 33,575 -	and over	\$ 1,452.75 + 4.9% \$ 33,575

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$4,050 \$0

Over -	But not over -	of excess over -
\$ 4,050 -	\$ 8,050	1.7% \$ 4,050
\$ 8,050 -	\$ 12,050	\$ 68.00 + 3.2% \$ 8,050
\$ 12,050 -	\$ 16,050	\$ 196.00 + 4.7% \$ 12,050
\$ 16,050 -	\$ 24,050	\$ 384.00 + 4.9% \$ 16,050
\$ 24,050 -	\$ 36,050	\$ 776.00 + 4.9% \$ 24,050
\$ 36,050 -	\$ 54,050	\$ 1,364.00 + 4.9% \$ 36,050
\$ 54,050 -	and over	\$ 2,246.00 + 4.9% \$ 54,050

TABLE 7 - If the Payroll Period with Respect to an Employee is ANNUAL

Exemption Adjustment = \$3,800.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$2,150 \$0

Over -	But not over -	of excess over -
\$ 2,150 -	\$ 7,650	1.7% \$ 2,150
\$ 7,650 -	\$ 13,150	\$ 93.50 + 3.2% \$ 7,650
\$ 13,150 -	\$ 18,150	\$ 269.50 + 4.7% \$ 13,150
\$ 18,150 -	\$ 28,150	\$ 504.50 + 4.9% \$ 18,150
\$ 28,150 -	\$ 44,150	\$ 994.50 + 4.9% \$ 28,150
\$ 44,150 -	\$ 67,150	\$ 1,778.50 + 4.9% \$ 44,150
\$ 67,150 -	and over	\$ 2,905.50 + 4.9% \$ 67,150

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$8,100 \$0

Over -	But not over -	of excess over -
\$ 8,100 -	\$ 16,100	1.7% \$ 8,100
\$ 16,100 -	\$ 24,100	\$ 136.00 + 3.2% \$ 16,100
\$ 24,100 -	\$ 32,100	\$ 392.00 + 4.7% \$ 24,100
\$ 32,100 -	\$ 48,100	\$ 768.00 + 4.9% \$ 32,100
\$ 48,100 -	\$ 72,100	\$ 1,552.00 + 4.9% \$ 48,100
\$ 72,100 -	\$ 108,100	\$ 2,728.00 + 4.9% \$ 72,100
\$ 108,100 -	and over	\$ 4,492.00 + 4.9% \$ 108,100

TABLE 8 - If the Payroll Period with Respect to an Employee is DAILY or MISCELLANEOUS

Exemption Adjustment = \$14.62 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$8.30 \$0

Over -	But not over -	of excess over -
\$ 8.30 -	\$ 29.40	1.7% \$ 8.30
\$ 29.40 -	\$ 50.60	\$ 0.36 + 3.2% \$ 29.40
\$ 50.60 -	\$ 69.80	\$ 1.04 + 4.7% \$ 50.60
\$ 69.80 -	\$ 108.30	\$ 1.94 + 4.9% \$ 69.80
\$ 108.30 -	\$ 169.80	\$ 3.83 + 4.9% \$ 108.30
\$ 169.80 -	\$ 258.30	\$ 6.84 + 4.9% \$ 169.80
\$ 258.30 -	and over	\$ 11.18 + 4.9% \$ 258.30

(b) MARRIED person

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$31.20 \$0

Over -	But not over -	of excess over -
\$ 31.20 -	\$ 61.90	1.7% \$ 31.20
\$ 61.90 -	\$ 92.70	\$ 0.52 + 3.2% \$ 61.90
\$ 92.70 -	\$ 123.50	\$ 1.51 + 4.7% \$ 92.70
\$ 123.50 -	\$ 185.00	\$ 2.95 + 4.9% \$ 123.50
\$ 185.00 -	\$ 277.30	\$ 5.97 + 4.9% \$ 185.00
\$ 277.30 -	\$ 415.80	\$ 10.49 + 4.9% \$ 277.30
\$ 415.80 -	and over	\$ 17.28 + 4.9% \$ 415.80

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
287	291	6.90	4.00	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291	295	7.10	4.10	1.80	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
295	300	7.30	4.30	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	304	7.50	4.40	2.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304	306	7.60	4.50	2.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306	310	7.80	4.60	2.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	314	8.00	4.80	2.40	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	319	8.20	4.90	2.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	323	8.40	5.00	2.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323	327	8.60	5.10	2.80	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327	331	8.70	5.30	2.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	335	8.90	5.50	3.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335	339	9.10	5.70	3.20	1.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
339	343	9.30	5.90	3.30	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
343	347	9.50	6.10	3.50	1.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
347	351	9.70	6.30	3.60	1.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
351	355	9.90	6.50	3.70	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
355	359	10.10	6.70	3.80	1.60	0.40	0.00	0.00	0.00	0.00	0.00	0.00
359	363	10.30	6.80	4.00	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00
363	368	10.50	7.00	4.10	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
368	372	10.70	7.20	4.20	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00
372	376	10.90	7.40	4.40	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00
376	380	11.10	7.60	4.50	2.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00
380	384	11.30	7.80	4.60	2.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00
384	388	11.50	8.00	4.80	2.40	0.90	0.00	0.00	0.00	0.00	0.00	0.00
388	392	11.70	8.20	4.90	2.60	1.00	0.00	0.00	0.00	0.00	0.00	0.00
392	396	11.90	8.40	5.00	2.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00
396	400	12.10	8.60	5.20	2.80	1.10	0.00	0.00	0.00	0.00	0.00	0.00
400	404	12.30	8.80	5.30	2.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00
404	408	12.50	9.00	5.50	3.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
408	412	12.70	9.10	5.70	3.20	1.30	0.10	0.00	0.00	0.00	0.00	0.00
412	417	12.90	9.30	5.90	3.30	1.40	0.10	0.00	0.00	0.00	0.00	0.00
417	421	13.10	9.50	6.10	3.50	1.40	0.20	0.00	0.00	0.00	0.00	0.00
421	425	13.30	9.70	6.30	3.60	1.50	0.30	0.00	0.00	0.00	0.00	0.00
425	429	13.50	9.90	6.50	3.70	1.60	0.30	0.00	0.00	0.00	0.00	0.00
429	433	13.70	10.10	6.70	3.90	1.70	0.40	0.00	0.00	0.00	0.00	0.00
433	437	13.90	10.30	6.90	4.00	1.70	0.50	0.00	0.00	0.00	0.00	0.00
437	441	14.10	10.50	7.10	4.10	1.80	0.50	0.00	0.00	0.00	0.00	0.00
441	445	14.30	10.70	7.20	4.30	1.90	0.60	0.00	0.00	0.00	0.00	0.00
445	449	14.50	10.90	7.40	4.40	2.00	0.70	0.00	0.00	0.00	0.00	0.00
449	453	14.70	11.10	7.60	4.50	2.20	0.80	0.00	0.00	0.00	0.00	0.00
453	457	14.90	11.30	7.80	4.60	2.30	0.80	0.00	0.00	0.00	0.00	0.00
457	461	15.10	11.50	8.00	4.80	2.40	0.90	0.00	0.00	0.00	0.00	0.00
461	465	15.30	11.70	8.20	4.90	2.60	1.00	0.00	0.00	0.00	0.00	0.00
465	470	15.50	11.90	8.40	5.00	2.70	1.00	0.00	0.00	0.00	0.00	0.00

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
470	474	15.70	12.10	8.60	5.20	2.80	1.10	0.00	0.00	0.00	0.00	0.00
474	478	15.90	12.30	8.80	5.30	3.00	1.20	0.00	0.00	0.00	0.00	0.00
478	482	16.10	12.50	9.00	5.50	3.10	1.20	0.00	0.00	0.00	0.00	0.00
482	486	16.30	12.70	9.20	5.70	3.20	1.30	0.10	0.00	0.00	0.00	0.00
486	490	16.50	12.90	9.40	5.90	3.40	1.40	0.10	0.00	0.00	0.00	0.00
490	495	16.70	13.10	9.50	6.10	3.50	1.40	0.20	0.00	0.00	0.00	0.00
495	505	17.10	13.50	9.90	6.50	3.70	1.60	0.30	0.00	0.00	0.00	0.00
505	515	17.60	14.00	10.40	7.00	4.10	1.80	0.50	0.00	0.00	0.00	0.00
515	525	18.10	14.50	10.90	7.40	4.40	2.00	0.70	0.00	0.00	0.00	0.00
525	535	18.60	15.00	11.40	7.90	4.70	2.40	0.90	0.00	0.00	0.00	0.00
535	546	19.10	15.50	11.90	8.40	5.00	2.70	1.00	0.00	0.00	0.00	0.00
546	556	19.60	16.00	12.40	8.90	5.40	3.00	1.20	0.00	0.00	0.00	0.00
556	566	20.10	16.50	12.90	9.40	5.90	3.30	1.40	0.10	0.00	0.00	0.00
566	576	20.60	17.00	13.40	9.80	6.40	3.70	1.60	0.30	0.00	0.00	0.00
576	586	21.10	17.50	13.90	10.30	6.90	4.00	1.70	0.50	0.00	0.00	0.00
586	597	21.60	18.00	14.40	10.80	7.40	4.30	2.00	0.70	0.00	0.00	0.00
597	607	22.10	18.50	14.90	11.30	7.80	4.70	2.30	0.80	0.00	0.00	0.00
607	617	22.60	19.00	15.40	11.80	8.30	5.00	2.60	1.00	0.00	0.00	0.00
617	627	23.10	19.50	15.90	12.30	8.80	5.40	3.00	1.20	0.00	0.00	0.00
627	637	23.60	20.00	16.40	12.80	9.30	5.80	3.30	1.30	0.10	0.00	0.00
637	648	24.10	20.50	16.90	13.30	9.80	6.30	3.60	1.50	0.30	0.00	0.00
648	658	24.60	21.00	17.40	13.80	10.30	6.80	3.90	1.70	0.50	0.00	0.00
658	668	25.10	21.50	17.90	14.30	10.80	7.30	4.30	1.90	0.60	0.00	0.00
668	678	25.60	22.00	18.40	14.80	11.30	7.80	4.60	2.30	0.80	0.00	0.00
678	688	26.10	22.50	18.90	15.30	11.80	8.20	4.90	2.60	1.00	0.00	0.00
688	699	26.60	23.00	19.40	15.80	12.30	8.70	5.30	2.90	1.10	0.00	0.00
699	709	27.10	23.50	19.90	16.30	12.80	9.20	5.80	3.20	1.30	0.10	0.00
709	719	27.60	24.00	20.40	16.80	13.30	9.70	6.20	3.60	1.50	0.30	0.00
719	729	28.10	24.50	20.90	17.30	13.80	10.20	6.70	3.90	1.70	0.40	0.00
729	739	28.60	25.00	21.40	17.80	14.30	10.70	7.20	4.20	1.90	0.60	0.00
739	750	29.10	25.50	21.90	18.30	14.80	11.20	7.70	4.50	2.20	0.80	0.00
750	760	29.60	26.00	22.40	18.80	15.30	11.70	8.20	4.90	2.50	0.90	0.00
760	770	30.10	26.50	22.90	19.30	15.80	12.20	8.60	5.20	2.90	1.10	0.00
770	780	30.60	27.00	23.40	19.80	16.30	12.70	9.10	5.70	3.20	1.30	0.10
780	790	31.10	27.50	23.90	20.30	16.80	13.20	9.60	6.20	3.50	1.50	0.20
790	801	31.60	28.00	24.40	20.80	17.30	13.70	10.10	6.60	3.80	1.60	0.40
801	802	31.90	28.30	24.70	21.10	17.50	14.00	10.40	6.90	4.00	1.70	0.50
802	812	32.20	28.60	25.00	21.40	17.80	14.30	10.70	7.20	4.20	1.90	0.60
812	823	32.70	29.10	25.50	21.90	18.30	14.80	11.20	7.70	4.50	2.20	0.80
823	833	33.20	29.60	26.00	22.40	18.80	15.30	11.70	8.20	4.90	2.50	0.90
833	843	33.70	30.10	26.50	22.90	19.30	15.80	12.20	8.60	5.20	2.90	1.10
843	853	34.20	30.60	27.00	23.40	19.80	16.30	12.70	9.10	5.70	3.20	1.30
853	863	34.70	31.10	27.50	23.90	20.30	16.80	13.20	9.60	6.20	3.50	1.50
863	874	35.20	31.60	28.00	24.40	20.80	17.30	13.70	10.10	6.60	3.80	1.60
874	884	35.70	32.10	28.50	24.90	21.30	17.80	14.20	10.60	7.10	4.20	1.80

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
884	894	36.20	32.60	29.00	25.40	21.80	18.30	14.70	11.10	7.60	4.50	2.20
894	904	36.70	33.10	29.50	25.90	22.30	18.80	15.20	11.60	8.10	4.80	2.50
904	914	37.20	33.60	30.00	26.40	22.80	19.30	15.70	12.10	8.60	5.10	2.80
914	925	37.70	34.10	30.50	26.90	23.30	19.80	16.20	12.60	9.00	5.60	3.10
925	935	38.20	34.60	31.00	27.40	23.80	20.30	16.70	13.10	9.50	6.10	3.50
935	945	38.70	35.10	31.50	27.90	24.30	20.80	17.20	13.60	10.00	6.60	3.80
945	955	39.20	35.60	32.00	28.40	24.80	21.30	17.70	14.10	10.50	7.00	4.10
955	965	39.70	36.10	32.50	28.90	25.30	21.80	18.20	14.60	11.00	7.50	4.40
965	976	40.20	36.60	33.00	29.40	25.80	22.30	18.70	15.10	11.50	8.00	4.80
976	986	40.70	37.10	33.50	29.90	26.30	22.80	19.20	15.60	12.00	8.50	5.10
986	996	41.20	37.60	34.00	30.40	26.80	23.30	19.70	16.10	12.50	9.00	5.50
996	1,006	41.70	38.10	34.50	30.90	27.30	23.80	20.20	16.60	13.00	9.40	6.00
1,006	1,017	42.20	38.60	35.00	31.40	27.80	24.30	20.70	17.10	13.50	9.90	6.50
1,017	1,027	42.70	39.10	35.50	31.90	28.30	24.80	21.20	17.60	14.00	10.40	7.00
1,027	1,037	43.20	39.60	36.00	32.40	28.80	25.30	21.70	18.10	14.50	10.90	7.40
1,037	1,047	43.70	40.10	36.50	32.90	29.30	25.80	22.20	18.60	15.00	11.40	7.90
1,047	1,057	44.20	40.60	37.00	33.40	29.80	26.30	22.70	19.10	15.50	11.90	8.40
1,057	1,068	44.70	41.10	37.50	33.90	30.30	26.80	23.20	19.60	16.00	12.40	8.90
1,068	1,078	45.20	41.60	38.00	34.40	30.80	27.30	23.70	20.10	16.50	12.90	9.40
1,078	1,088	45.70	42.10	38.50	34.90	31.30	27.80	24.20	20.60	17.00	13.40	9.80
1,088	1,098	46.20	42.60	39.00	35.40	31.80	28.30	24.70	21.10	17.50	13.90	10.30
1,098	1,108	46.70	43.10	39.50	35.90	32.30	28.80	25.20	21.60	18.00	14.40	10.80
1,108	1,119	47.20	43.60	40.00	36.40	32.80	29.30	25.70	22.10	18.50	14.90	11.30
1,119	1,129	47.70	44.10	40.50	36.90	33.30	29.80	26.20	22.60	19.00	15.40	11.80
1,129	1,139	48.20	44.60	41.00	37.40	33.80	30.30	26.70	23.10	19.50	15.90	12.30
1,139	1,149	48.70	45.10	41.50	37.90	34.30	30.80	27.20	23.60	20.00	16.40	12.80
1,149	1,159	49.20	45.60	42.00	38.40	34.80	31.30	27.70	24.10	20.50	16.90	13.30
1,159	1,170	49.70	46.10	42.50	38.90	35.30	31.80	28.20	24.60	21.00	17.40	13.80
1,170	1,180	50.20	46.60	43.00	39.40	35.80	32.30	28.70	25.10	21.50	17.90	14.30
1,180	1,190	50.70	47.10	43.50	39.90	36.30	32.80	29.20	25.60	22.00	18.40	14.80
1,190	1,200	51.20	47.60	44.00	40.40	36.80	33.30	29.70	26.10	22.50	18.90	15.30
1,200	1,210	51.70	48.10	44.50	40.90	37.30	33.80	30.20	26.60	23.00	19.40	15.80
1,210	1,221	52.20	48.60	45.00	41.40	37.80	34.30	30.70	27.10	23.50	19.90	16.30
1,221	1,231	52.70	49.10	45.50	41.90	38.30	34.80	31.20	27.60	24.00	20.40	16.80
1,231	1,241	53.20	49.60	46.00	42.40	38.80	35.30	31.70	28.10	24.50	20.90	17.30

1,241 and over

Use Percentage Method Tables

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
423	427	6.30	4.00	2.10	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427	432	6.50	4.10	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432	436	6.60	4.30	2.20	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
436	440	6.70	4.40	2.30	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	444	6.90	4.50	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444	449	7.00	4.70	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
449	453	7.10	4.80	2.50	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	457	7.30	4.90	2.60	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
457	461	7.40	5.10	2.70	1.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
461	466	7.50	5.20	2.90	1.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
466	470	7.70	5.30	3.00	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
470	474	7.90	5.50	3.10	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
474	479	8.10	5.60	3.30	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00
479	483	8.30	5.80	3.40	1.80	0.60	0.00	0.00	0.00	0.00	0.00	0.00
483	487	8.50	5.90	3.60	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00
487	491	8.70	6.00	3.70	1.90	0.70	0.00	0.00	0.00	0.00	0.00	0.00
491	496	8.90	6.20	3.80	2.00	0.80	0.00	0.00	0.00	0.00	0.00	0.00
496	500	9.10	6.30	4.00	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00
500	504	9.30	6.40	4.10	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00
504	508	9.50	6.60	4.20	2.20	1.00	0.00	0.00	0.00	0.00	0.00	0.00
508	513	9.70	6.70	4.40	2.30	1.10	0.00	0.00	0.00	0.00	0.00	0.00
513	517	9.90	6.80	4.50	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00
517	521	10.10	7.00	4.60	2.40	1.20	0.00	0.00	0.00	0.00	0.00	0.00
521	525	10.30	7.10	4.80	2.50	1.30	0.00	0.00	0.00	0.00	0.00	0.00
525	530	10.50	7.30	4.90	2.60	1.30	0.10	0.00	0.00	0.00	0.00	0.00
530	534	10.70	7.40	5.00	2.70	1.40	0.20	0.00	0.00	0.00	0.00	0.00
534	538	10.90	7.50	5.20	2.80	1.50	0.30	0.00	0.00	0.00	0.00	0.00
538	542	11.10	7.70	5.30	3.00	1.60	0.30	0.00	0.00	0.00	0.00	0.00
542	547	11.30	7.90	5.50	3.10	1.60	0.40	0.00	0.00	0.00	0.00	0.00
547	551	11.50	8.10	5.60	3.30	1.70	0.50	0.00	0.00	0.00	0.00	0.00
551	556	11.80	8.30	5.70	3.40	1.80	0.60	0.00	0.00	0.00	0.00	0.00
556	560	12.00	8.50	5.90	3.50	1.90	0.60	0.00	0.00	0.00	0.00	0.00
560	564	12.20	8.70	6.00	3.70	1.90	0.70	0.00	0.00	0.00	0.00	0.00
564	568	12.30	8.90	6.10	3.80	2.00	0.80	0.00	0.00	0.00	0.00	0.00
568	572	12.50	9.10	6.30	3.90	2.10	0.80	0.00	0.00	0.00	0.00	0.00
572	576	12.70	9.30	6.40	4.10	2.10	0.90	0.00	0.00	0.00	0.00	0.00
576	580	12.90	9.50	6.50	4.20	2.20	1.00	0.00	0.00	0.00	0.00	0.00
580	584	13.10	9.70	6.70	4.30	2.30	1.00	0.00	0.00	0.00	0.00	0.00
584	588	13.30	9.90	6.80	4.50	2.30	1.10	0.00	0.00	0.00	0.00	0.00
588	592	13.50	10.10	6.90	4.60	2.40	1.20	0.00	0.00	0.00	0.00	0.00
592	596	13.70	10.30	7.10	4.70	2.50	1.20	0.00	0.00	0.00	0.00	0.00
596	600	13.90	10.40	7.20	4.80	2.60	1.30	0.10	0.00	0.00	0.00	0.00
600	605	14.10	10.60	7.30	5.00	2.60	1.40	0.10	0.00	0.00	0.00	0.00
605	609	14.30	10.80	7.40	5.10	2.80	1.50	0.20	0.00	0.00	0.00	0.00
609	613	14.50	11.00	7.60	5.20	2.90	1.50	0.30	0.00	0.00	0.00	0.00

Married Persons, Weekly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
613	617	14.70	11.20	7.80	5.40	3.00	1.60	0.30	0.00	0.00	0.00	0.00
617	621	14.80	11.40	8.00	5.50	3.20	1.70	0.40	0.00	0.00	0.00	0.00
621	625	15.00	11.60	8.20	5.60	3.30	1.70	0.50	0.00	0.00	0.00	0.00
625	629	15.20	11.80	8.40	5.80	3.40	1.80	0.60	0.00	0.00	0.00	0.00
629	633	15.40	12.00	8.50	5.90	3.60	1.90	0.60	0.00	0.00	0.00	0.00
633	637	15.60	12.20	8.70	6.00	3.70	1.90	0.70	0.00	0.00	0.00	0.00
637	641	15.80	12.40	8.90	6.20	3.80	2.00	0.80	0.00	0.00	0.00	0.00
641	645	16.00	12.60	9.10	6.30	3.90	2.10	0.80	0.00	0.00	0.00	0.00
645	649	16.20	12.80	9.30	6.40	4.10	2.10	0.90	0.00	0.00	0.00	0.00
649	654	16.40	12.90	9.50	6.50	4.20	2.20	1.00	0.00	0.00	0.00	0.00
654	658	16.60	13.10	9.70	6.70	4.30	2.30	1.00	0.00	0.00	0.00	0.00
658	662	16.80	13.30	9.90	6.80	4.50	2.40	1.10	0.00	0.00	0.00	0.00
662	666	17.00	13.50	10.10	6.90	4.60	2.40	1.20	0.00	0.00	0.00	0.00
666	670	17.20	13.70	10.30	7.10	4.70	2.50	1.30	0.00	0.00	0.00	0.00
670	674	17.40	13.90	10.50	7.20	4.90	2.60	1.30	0.10	0.00	0.00	0.00
674	678	17.60	14.10	10.70	7.30	5.00	2.70	1.40	0.10	0.00	0.00	0.00
678	682	17.80	14.30	10.90	7.50	5.10	2.80	1.50	0.20	0.00	0.00	0.00
682	686	18.00	14.50	11.00	7.60	5.30	2.90	1.50	0.30	0.00	0.00	0.00
686	690	18.20	14.70	11.20	7.80	5.40	3.00	1.60	0.40	0.00	0.00	0.00
690	694	18.40	14.90	11.40	8.00	5.50	3.20	1.70	0.40	0.00	0.00	0.00
694	698	18.60	15.10	11.60	8.20	5.60	3.30	1.70	0.50	0.00	0.00	0.00
698	703	18.80	15.30	11.80	8.40	5.80	3.40	1.80	0.60	0.00	0.00	0.00
703	707	19.00	15.50	12.00	8.60	5.90	3.60	1.90	0.60	0.00	0.00	0.00
707	711	19.20	15.70	12.20	8.80	6.00	3.70	1.90	0.70	0.00	0.00	0.00
711	715	19.40	15.90	12.40	9.00	6.20	3.80	2.00	0.80	0.00	0.00	0.00
715	719	19.60	16.10	12.60	9.10	6.30	4.00	2.10	0.80	0.00	0.00	0.00
719	723	19.80	16.30	12.80	9.30	6.40	4.10	2.20	0.90	0.00	0.00	0.00
723	727	20.00	16.50	13.00	9.50	6.60	4.20	2.20	1.00	0.00	0.00	0.00
727	731	20.20	16.70	13.20	9.70	6.70	4.30	2.30	1.00	0.00	0.00	0.00
731	735	20.40	16.90	13.30	9.90	6.80	4.50	2.40	1.10	0.00	0.00	0.00
735	739	20.60	17.10	13.50	10.10	6.90	4.60	2.40	1.20	0.00	0.00	0.00
739	743	20.80	17.30	13.70	10.30	7.10	4.70	2.50	1.30	0.00	0.00	0.00
743	747	21.00	17.50	13.90	10.50	7.20	4.90	2.60	1.30	0.10	0.00	0.00
747	751	21.20	17.70	14.10	10.70	7.30	5.00	2.70	1.40	0.20	0.00	0.00
751	756	21.40	17.90	14.30	10.90	7.50	5.10	2.80	1.50	0.20	0.00	0.00
756	760	21.60	18.10	14.50	11.10	7.60	5.30	2.90	1.50	0.30	0.00	0.00
760	764	21.80	18.30	14.70	11.30	7.80	5.40	3.10	1.60	0.40	0.00	0.00
764	768	22.00	18.50	14.90	11.40	8.00	5.50	3.20	1.70	0.40	0.00	0.00
768	772	22.20	18.70	15.10	11.60	8.20	5.70	3.30	1.70	0.50	0.00	0.00
772	776	22.40	18.90	15.30	11.80	8.40	5.80	3.40	1.80	0.60	0.00	0.00
776	780	22.60	19.10	15.50	12.00	8.60	5.90	3.60	1.90	0.60	0.00	0.00
780	784	22.80	19.30	15.70	12.20	8.80	6.00	3.70	2.00	0.70	0.00	0.00
784	788	23.00	19.50	15.90	12.40	9.00	6.20	3.80	2.00	0.80	0.00	0.00
788	792	23.20	19.70	16.10	12.60	9.20	6.30	4.00	2.10	0.80	0.00	0.00
792	796	23.40	19.90	16.30	12.80	9.40	6.40	4.10	2.20	0.90	0.00	0.00

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
796	800	23.60	20.10	16.50	13.00	9.50	6.60	4.20	2.20	1.00	0.00	0.00
800	805	23.80	20.30	16.70	13.20	9.70	6.70	4.40	2.30	1.10	0.00	0.00
805	809	24.00	20.50	16.90	13.40	9.90	6.80	4.50	2.40	1.10	0.00	0.00
809	813	24.20	20.70	17.10	13.60	10.10	7.00	4.60	2.40	1.20	0.00	0.00
813	817	24.40	20.90	17.30	13.70	10.30	7.10	4.80	2.50	1.30	0.00	0.00
817	821	24.60	21.10	17.50	13.90	10.50	7.20	4.90	2.60	1.30	0.10	0.00
821	825	24.80	21.30	17.70	14.10	10.70	7.40	5.00	2.70	1.40	0.20	0.00
825	829	25.00	21.50	17.90	14.30	10.90	7.50	5.10	2.80	1.50	0.20	0.00
829	833	25.20	21.70	18.10	14.50	11.10	7.60	5.30	2.90	1.50	0.30	0.00
833	837	25.40	21.90	18.30	14.70	11.30	7.80	5.40	3.10	1.60	0.40	0.00
837	841	25.60	22.10	18.50	14.90	11.50	8.00	5.50	3.20	1.70	0.40	0.00
841	845	25.80	22.30	18.70	15.10	11.70	8.20	5.70	3.30	1.70	0.50	0.00
845	849	26.00	22.50	18.90	15.30	11.80	8.40	5.80	3.50	1.80	0.60	0.00
849	854	26.20	22.70	19.10	15.50	12.00	8.60	5.90	3.60	1.90	0.60	0.00
854	858	26.40	22.90	19.30	15.70	12.20	8.80	6.10	3.70	2.00	0.70	0.00
858	859	26.60	23.00	19.40	15.80	12.40	8.90	6.10	3.80	2.00	0.80	0.00
859	869	26.90	23.30	19.70	16.10	12.60	9.20	6.30	4.00	2.10	0.90	0.00
869	880	27.40	23.80	20.20	16.60	13.10	9.70	6.70	4.30	2.30	1.00	0.00
880	890	27.90	24.30	20.70	17.10	13.60	10.20	7.00	4.70	2.50	1.20	0.00
890	900	28.40	24.80	21.20	17.60	14.10	10.60	7.30	5.00	2.60	1.40	0.10
900	910	28.90	25.30	21.70	18.10	14.60	11.10	7.70	5.30	3.00	1.60	0.30
910	920	29.40	25.80	22.20	18.60	15.00	11.60	8.20	5.60	3.30	1.70	0.50
920	931	29.90	26.30	22.70	19.10	15.50	12.10	8.60	6.00	3.60	1.90	0.70
931	941	30.40	26.80	23.20	19.60	16.00	12.60	9.10	6.30	3.90	2.10	0.80
941	951	30.90	27.30	23.70	20.10	16.50	13.00	9.60	6.60	4.30	2.30	1.00
951	961	31.40	27.80	24.20	20.60	17.00	13.50	10.10	6.90	4.60	2.40	1.20
961	971	31.90	28.30	24.70	21.10	17.50	14.00	10.60	7.30	4.90	2.60	1.40
971	982	32.40	28.80	25.20	21.60	18.00	14.50	11.00	7.60	5.30	2.90	1.50
982	992	32.90	29.30	25.70	22.10	18.50	15.00	11.50	8.10	5.60	3.20	1.70
992	1,002	33.40	29.80	26.20	22.60	19.00	15.50	12.00	8.60	5.90	3.60	1.90
1,002	1,012	33.90	30.30	26.70	23.10	19.50	16.00	12.50	9.10	6.20	3.90	2.00
1,012	1,022	34.40	30.80	27.20	23.60	20.00	16.50	13.00	9.50	6.60	4.20	2.20
1,022	1,033	34.90	31.30	27.70	24.10	20.50	17.00	13.40	10.00	6.90	4.50	2.40
1,033	1,043	35.40	31.80	28.20	24.60	21.00	17.50	13.90	10.50	7.20	4.90	2.60
1,043	1,053	35.90	32.30	28.70	25.10	21.50	18.00	14.40	11.00	7.50	5.20	2.90
1,053	1,063	36.40	32.80	29.20	25.60	22.00	18.50	14.90	11.40	8.00	5.50	3.20
1,063	1,073	36.90	33.30	29.70	26.10	22.50	19.00	15.40	11.90	8.50	5.90	3.50
1,073	1,084	37.40	33.80	30.20	26.60	23.00	19.50	15.90	12.40	9.00	6.20	3.80
1,084	1,094	37.90	34.30	30.70	27.10	23.50	20.00	16.40	12.90	9.50	6.50	4.20
1,094	1,104	38.40	34.80	31.20	27.60	24.00	20.50	16.90	13.40	9.90	6.80	4.50

Married Persons, Weekly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,104	1,114	38.90	35.30	31.70	28.10	24.50	21.00	17.40	13.80	10.40	7.20	4.80
1,114	1,124	39.40	35.80	32.20	28.60	25.00	21.50	17.90	14.30	10.90	7.50	5.10
1,124	1,135	39.90	36.30	32.70	29.10	25.50	22.00	18.40	14.80	11.40	7.90	5.50
1,135	1,145	40.40	36.80	33.20	29.60	26.00	22.50	18.90	15.30	11.80	8.40	5.80
1,145	1,155	40.90	37.30	33.70	30.10	26.50	23.00	19.40	15.80	12.30	8.90	6.10
1,155	1,165	41.40	37.80	34.20	30.60	27.00	23.50	19.90	16.30	12.80	9.40	6.50
1,165	1,176	41.90	38.30	34.70	31.10	27.50	24.00	20.40	16.80	13.30	9.90	6.80
1,176	1,186	42.40	38.80	35.20	31.60	28.00	24.50	20.90	17.30	13.80	10.30	7.10
1,186	1,196	42.90	39.30	35.70	32.10	28.50	25.00	21.40	17.80	14.20	10.80	7.40
1,196	1,206	43.40	39.80	36.20	32.60	29.00	25.50	21.90	18.30	14.70	11.30	7.90
1,206	1,216	43.90	40.30	36.70	33.10	29.50	26.00	22.40	18.80	15.20	11.80	8.30
1,216	1,227	44.40	40.80	37.20	33.60	30.10	26.50	22.90	19.30	15.70	12.30	8.80
1,227	1,237	44.90	41.30	37.70	34.10	30.60	27.00	23.40	19.80	16.20	12.70	9.30
1,237	1,247	45.40	41.80	38.20	34.60	31.10	27.50	23.90	20.30	16.70	13.20	9.80
1,247	1,257	45.90	42.30	38.70	35.10	31.60	28.00	24.40	20.80	17.20	13.70	10.30
1,257	1,267	46.40	42.80	39.20	35.60	32.10	28.50	24.90	21.30	17.70	14.20	10.70
1,267	1,278	46.90	43.30	39.70	36.10	32.60	29.00	25.40	21.80	18.20	14.60	11.20
1,278	1,288	47.40	43.80	40.20	36.60	33.10	29.50	25.90	22.30	18.70	15.10	11.70
1,288	1,298	47.90	44.30	40.70	37.10	33.60	30.00	26.40	22.80	19.20	15.60	12.20
1,298	1,308	48.40	44.80	41.20	37.60	34.10	30.50	26.90	23.30	19.70	16.10	12.70
1,308	1,318	48.90	45.30	41.70	38.10	34.60	31.00	27.40	23.80	20.20	16.60	13.10
1,318	1,321	49.20	45.60	42.00	38.40	34.90	31.30	27.70	24.10	20.50	17.00	13.40
1,321	1,331	49.50	45.90	42.30	38.70	35.20	31.60	28.00	24.40	20.80	17.30	13.70
1,331	1,341	50.00	46.40	42.80	39.20	35.70	32.10	28.50	24.90	21.30	17.80	14.20
1,341	1,351	50.50	46.90	43.30	39.70	36.20	32.60	29.00	25.40	21.80	18.30	14.70
1,351	1,362	51.00	47.40	43.80	40.20	36.70	33.10	29.50	25.90	22.30	18.80	15.20
1,362	1,372	51.50	47.90	44.30	40.70	37.20	33.60	30.00	26.40	22.80	19.30	15.70
1,372	1,382	52.00	48.40	44.80	41.20	37.70	34.10	30.50	26.90	23.30	19.80	16.20
1,382	1,392	52.50	48.90	45.30	41.70	38.20	34.60	31.00	27.40	23.80	20.30	16.70
1,392	1,402	53.00	49.40	45.80	42.20	38.70	35.10	31.50	27.90	24.30	20.80	17.20
1,402	1,413	53.50	49.90	46.30	42.70	39.20	35.60	32.00	28.40	24.80	21.30	17.70
1,413	1,423	54.00	50.40	46.80	43.20	39.70	36.10	32.50	28.90	25.30	21.80	18.20
1,423	1,433	54.50	50.90	47.30	43.70	40.20	36.60	33.00	29.40	25.80	22.30	18.70
1,433	1,443	55.00	51.40	47.80	44.20	40.70	37.10	33.50	29.90	26.30	22.80	19.20
1,443	1,453	55.50	51.90	48.30	44.70	41.20	37.60	34.00	30.40	26.80	23.30	19.70
1,453	1,464	56.00	52.40	48.80	45.20	41.70	38.10	34.50	30.90	27.30	23.80	20.20
1,464	1,474	56.50	52.90	49.30	45.70	42.20	38.60	35.00	31.40	27.80	24.30	20.70
1,474	1,484	57.00	53.40	49.80	46.20	42.70	39.10	35.50	31.90	28.30	24.80	21.20
1,484	1,494	57.50	53.90	50.30	46.70	43.20	39.60	36.00	32.40	28.80	25.30	21.70
1,494	1,504	58.00	54.40	50.80	47.20	43.70	40.10	36.50	32.90	29.30	25.80	22.20

1,504 and over
Use Percentage Method Tables

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2012

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
650	661	17.40	10.50	5.80	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
661	671	17.90	11.00	6.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
671	681	18.40	11.50	6.50	2.60	0.10	0.00	0.00	0.00	0.00	0.00	0.00
681	691	18.80	12.00	6.80	2.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00
691	701	19.30	12.50	7.10	3.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00
701	712	19.80	12.90	7.40	3.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00
712	722	20.30	13.40	7.80	3.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00
722	732	20.80	13.90	8.10	3.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00
732	742	21.30	14.40	8.40	3.70	1.20	0.00	0.00	0.00	0.00	0.00	0.00
742	752	21.80	14.90	8.70	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00
752	763	22.30	15.30	9.10	4.40	1.50	0.00	0.00	0.00	0.00	0.00	0.00
763	773	22.80	15.80	9.40	4.70	1.70	0.00	0.00	0.00	0.00	0.00	0.00
773	783	23.30	16.30	9.70	5.00	1.90	0.00	0.00	0.00	0.00	0.00	0.00
783	793	23.80	16.80	10.00	5.40	2.10	0.00	0.00	0.00	0.00	0.00	0.00
793	803	24.30	17.20	10.40	5.70	2.20	0.00	0.00	0.00	0.00	0.00	0.00
803	814	24.80	17.70	10.90	6.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00
814	824	25.30	18.20	11.30	6.40	2.60	0.10	0.00	0.00	0.00	0.00	0.00
824	834	25.80	18.70	11.80	6.70	2.70	0.30	0.00	0.00	0.00	0.00	0.00
834	844	26.30	19.20	12.30	7.00	2.90	0.40	0.00	0.00	0.00	0.00	0.00
844	854	26.80	19.60	12.80	7.30	3.10	0.60	0.00	0.00	0.00	0.00	0.00
854	865	27.30	20.10	13.30	7.70	3.30	0.80	0.00	0.00	0.00	0.00	0.00
865	875	27.80	20.60	13.70	8.00	3.40	1.00	0.00	0.00	0.00	0.00	0.00
875	885	28.30	21.10	14.20	8.30	3.60	1.10	0.00	0.00	0.00	0.00	0.00
885	895	28.80	21.60	14.70	8.60	4.00	1.30	0.00	0.00	0.00	0.00	0.00
895	905	29.30	22.10	15.20	9.00	4.30	1.50	0.00	0.00	0.00	0.00	0.00
905	916	29.80	22.60	15.70	9.30	4.60	1.70	0.00	0.00	0.00	0.00	0.00
916	926	30.30	23.10	16.10	9.60	4.90	1.80	0.00	0.00	0.00	0.00	0.00
926	936	30.80	23.60	16.60	9.90	5.30	2.00	0.00	0.00	0.00	0.00	0.00
936	946	31.30	24.10	17.10	10.30	5.60	2.20	0.00	0.00	0.00	0.00	0.00
946	956	31.80	24.60	17.60	10.70	5.90	2.30	0.00	0.00	0.00	0.00	0.00
956	967	32.30	25.10	18.10	11.20	6.20	2.50	0.00	0.00	0.00	0.00	0.00
967	977	32.80	25.60	18.50	11.70	6.60	2.70	0.20	0.00	0.00	0.00	0.00
977	987	33.30	26.10	19.00	12.10	6.90	2.90	0.40	0.00	0.00	0.00	0.00
987	994	33.70	26.60	19.40	12.50	7.20	3.00	0.50	0.00	0.00	0.00	0.00
994	1,015	34.40	27.20	20.10	13.20	7.60	3.20	0.80	0.00	0.00	0.00	0.00
1,015	1,035	35.40	28.20	21.10	14.20	8.30	3.60	1.10	0.00	0.00	0.00	0.00
1,035	1,055	36.40	29.20	22.10	15.10	8.90	4.20	1.50	0.00	0.00	0.00	0.00
1,055	1,076	37.40	30.20	23.10	16.10	9.60	4.90	1.80	0.00	0.00	0.00	0.00
1,076	1,096	38.40	31.20	24.10	17.00	10.20	5.60	2.10	0.00	0.00	0.00	0.00
1,096	1,117	39.40	32.20	25.10	18.00	11.10	6.20	2.50	0.00	0.00	0.00	0.00
1,117	1,137	40.40	33.20	26.10	18.90	12.10	6.90	2.80	0.40	0.00	0.00	0.00
1,137	1,157	41.40	34.20	27.10	19.90	13.00	7.50	3.20	0.70	0.00	0.00	0.00
1,157	1,178	42.40	35.20	28.10	20.90	14.00	8.20	3.50	1.10	0.00	0.00	0.00
1,178	1,198	43.40	36.20	29.10	21.90	15.00	8.80	4.10	1.40	0.00	0.00	0.00
1,198	1,219	44.40	37.20	30.10	22.90	15.90	9.50	4.80	1.70	0.00	0.00	0.00

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,219	1,239	45.40	38.20	31.10	23.90	16.90	10.10	5.40	2.10	0.00	0.00	0.00
1,239	1,259	46.40	39.20	32.10	24.90	17.80	11.00	6.10	2.40	0.00	0.00	0.00
1,259	1,280	47.40	40.20	33.10	25.90	18.80	11.90	6.80	2.80	0.30	0.00	0.00
1,280	1,300	48.40	41.20	34.10	26.90	19.80	12.90	7.40	3.10	0.60	0.00	0.00
1,300	1,321	49.40	42.20	35.10	27.90	20.80	13.80	8.10	3.50	1.00	0.00	0.00
1,321	1,341	50.40	43.20	36.10	28.90	21.80	14.80	8.70	4.00	1.30	0.00	0.00
1,341	1,361	51.40	44.20	37.10	29.90	22.80	15.80	9.40	4.70	1.70	0.00	0.00
1,361	1,382	52.40	45.20	38.10	30.90	23.80	16.70	10.00	5.30	2.00	0.00	0.00
1,382	1,402	53.40	46.20	39.10	31.90	24.80	17.70	10.80	6.00	2.40	0.00	0.00
1,402	1,423	54.40	47.20	40.10	32.90	25.80	18.60	11.80	6.60	2.70	0.20	0.00
1,423	1,443	55.40	48.20	41.10	33.90	26.80	19.60	12.70	7.30	3.10	0.60	0.00
1,443	1,463	56.40	49.20	42.10	34.90	27.80	20.60	13.70	8.00	3.40	0.90	0.00
1,463	1,484	57.40	50.20	43.10	35.90	28.80	21.60	14.60	8.60	3.90	1.30	0.00
1,484	1,504	58.40	51.20	44.10	36.90	29.80	22.60	15.60	9.30	4.60	1.60	0.00
1,504	1,525	59.40	52.20	45.10	37.90	30.80	23.60	16.60	9.90	5.20	2.00	0.00
1,525	1,545	60.40	53.20	46.10	38.90	31.80	24.60	17.50	10.70	5.90	2.30	0.00
1,545	1,566	61.40	54.20	47.10	39.90	32.80	25.60	18.50	11.60	6.50	2.70	0.20
1,566	1,586	62.40	55.20	48.10	40.90	33.80	26.60	19.40	12.60	7.20	3.00	0.50
1,586	1,606	63.40	56.20	49.10	41.90	34.80	27.60	20.40	13.50	7.80	3.40	0.90
1,606	1,609	64.00	56.80	49.70	42.50	35.30	28.20	21.00	14.10	8.20	3.60	1.10
1,609	1,630	64.60	57.40	50.20	43.10	35.90	28.80	21.60	14.60	8.60	3.90	1.30
1,630	1,650	65.60	58.40	51.20	44.10	36.90	29.80	22.60	15.60	9.30	4.60	1.60
1,650	1,671	66.60	59.40	52.20	45.10	37.90	30.80	23.60	16.60	9.90	5.20	2.00
1,671	1,691	67.60	60.40	53.20	46.10	38.90	31.80	24.60	17.50	10.60	5.90	2.30
1,691	1,712	68.60	61.40	54.20	47.10	39.90	32.80	25.60	18.50	11.60	6.50	2.70
1,712	1,732	69.60	62.40	55.20	48.10	40.90	33.80	26.60	19.40	12.60	7.20	3.00
1,732	1,752	70.60	63.40	56.20	49.10	41.90	34.80	27.60	20.40	13.50	7.80	3.40
1,752	1,773	71.60	64.40	57.20	50.10	42.90	35.80	28.60	21.40	14.50	8.50	3.80
1,773	1,793	72.60	65.40	58.20	51.10	43.90	36.80	29.60	22.40	15.40	9.10	4.50
1,793	1,814	73.60	66.40	59.20	52.10	44.90	37.80	30.60	23.40	16.40	9.80	5.10
1,814	1,834	74.60	67.40	60.20	53.10	45.90	38.80	31.60	24.40	17.40	10.50	5.80
1,834	1,854	75.60	68.40	61.20	54.10	46.90	39.80	32.60	25.40	18.30	11.50	6.40
1,854	1,875	76.60	69.40	62.20	55.10	47.90	40.80	33.60	26.40	19.30	12.40	7.10
1,875	1,895	77.60	70.40	63.20	56.10	48.90	41.80	34.60	27.40	20.30	13.40	7.70
1,895	1,916	78.60	71.40	64.20	57.10	49.90	42.80	35.60	28.40	21.30	14.30	8.40
1,916	1,936	79.60	72.40	65.20	58.10	50.90	43.80	36.60	29.40	22.30	15.30	9.00
1,936	1,956	80.60	73.40	66.20	59.10	51.90	44.80	37.60	30.40	23.30	16.20	9.70
1,956	1,977	81.60	74.40	67.20	60.10	52.90	45.80	38.60	31.40	24.30	17.20	10.30
1,977	1,997	82.60	75.40	68.20	61.10	53.90	46.80	39.60	32.40	25.30	18.20	11.30
1,997	2,018	83.60	76.40	69.20	62.10	54.90	47.80	40.60	33.40	26.30	19.10	12.30
2,018	2,038	84.60	77.40	70.20	63.10	55.90	48.80	41.60	34.40	27.30	20.10	13.20
2,038	2,058	85.60	78.40	71.20	64.10	56.90	49.80	42.60	35.40	28.30	21.10	14.20
2,058	2,079	86.60	79.40	72.20	65.10	57.90	50.80	43.60	36.40	29.30	22.10	15.10
2,079	2,099	87.60	80.40	73.20	66.10	58.90	51.80	44.60	37.40	30.30	23.10	16.10
2,099	2,120	88.60	81.40	74.20	67.10	59.90	52.80	45.60	38.40	31.30	24.10	17.10

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,120	2,140	89.60	82.40	75.20	68.10	60.90	53.80	46.60	39.40	32.30	25.10	18.00
2,140	2,161	90.60	83.40	76.20	69.10	61.90	54.80	47.60	40.40	33.30	26.10	19.00
2,161	2,181	91.60	84.40	77.20	70.10	62.90	55.80	48.60	41.40	34.30	27.10	19.90
2,181	2,201	92.60	85.40	78.20	71.10	63.90	56.80	49.60	42.40	35.30	28.10	20.90
2,201	2,222	93.60	86.40	79.20	72.10	64.90	57.80	50.60	43.40	36.30	29.10	21.90
2,222	2,242	94.60	87.40	80.20	73.10	65.90	58.80	51.60	44.40	37.30	30.10	22.90
2,242	2,263	95.60	88.40	81.20	74.10	66.90	59.80	52.60	45.40	38.30	31.10	23.90
2,263	2,283	96.60	89.40	82.20	75.10	67.90	60.80	53.60	46.40	39.30	32.10	24.90
2,283	2,303	97.60	90.40	83.20	76.10	68.90	61.80	54.60	47.40	40.30	33.10	25.90
2,303	2,324	98.60	91.40	84.20	77.10	69.90	62.80	55.60	48.40	41.30	34.10	26.90
2,324	2,344	99.60	92.40	85.20	78.10	70.90	63.80	56.60	49.40	42.30	35.10	27.90
2,344	2,365	100.60	93.40	86.20	79.10	71.90	64.80	57.60	50.40	43.30	36.10	28.90
2,365	2,385	101.60	94.40	87.20	80.10	72.90	65.80	58.60	51.40	44.30	37.10	29.90
2,385	2,405	102.60	95.40	88.20	81.10	73.90	66.80	59.60	52.40	45.30	38.10	30.90
2,405	2,426	103.60	96.40	89.20	82.10	74.90	67.80	60.60	53.40	46.30	39.10	31.90

2,426 and over

Use Percentage Method Tables

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	355	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	384	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
384	413	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413	443	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
443	472	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472	502	3.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502	531	3.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531	560	4.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	590	4.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	590	4.70	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	605	4.90	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605	621	5.10	2.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621	637	5.50	2.90	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
637	652	6.00	3.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	668	6.50	3.40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
668	684	7.00	3.70	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
684	699	7.50	4.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
699	715	8.00	4.20	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715	730	8.50	4.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730	746	9.00	4.80	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
746	762	9.50	5.00	2.60	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
762	777	10.00	5.40	2.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
777	793	10.50	5.90	3.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
793	809	11.00	6.40	3.30	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
809	824	11.50	6.90	3.60	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
824	840	12.00	7.40	3.90	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	855	12.50	7.90	4.10	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
855	871	13.00	8.40	4.40	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
871	887	13.50	8.90	4.70	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
887	898	14.00	9.30	4.90	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
898	908	14.30	9.60	5.10	2.60	0.10	0.00	0.00	0.00	0.00	0.00	0.00
908	919	14.60	10.00	5.30	2.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00
919	929	15.00	10.30	5.60	3.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00
929	940	15.40	10.60	6.00	3.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00
940	951	15.90	11.00	6.30	3.30	0.80	0.00	0.00	0.00	0.00	0.00	0.00
951	961	16.40	11.30	6.70	3.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00
961	972	16.90	11.70	7.00	3.70	1.20	0.00	0.00	0.00	0.00	0.00	0.00
972	983	17.40	12.00	7.30	3.90	1.40	0.00	0.00	0.00	0.00	0.00	0.00
983	993	17.90	12.40	7.70	4.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00
993	1,004	18.40	12.70	8.00	4.20	1.70	0.00	0.00	0.00	0.00	0.00	0.00
1,004	1,015	18.90	13.00	8.40	4.40	1.90	0.00	0.00	0.00	0.00	0.00	0.00
1,015	1,025	19.40	13.40	8.70	4.60	2.10	0.00	0.00	0.00	0.00	0.00	0.00
1,025	1,036	19.90	13.70	9.00	4.80	2.30	0.00	0.00	0.00	0.00	0.00	0.00
1,036	1,046	20.40	14.10	9.40	4.90	2.50	0.00	0.00	0.00	0.00	0.00	0.00
1,046	1,057	20.90	14.40	9.70	5.10	2.60	0.20	0.00	0.00	0.00	0.00	0.00
1,057	1,068	21.40	14.70	10.10	5.40	2.80	0.30	0.00	0.00	0.00	0.00	0.00
1,068	1,078	21.90	15.10	10.40	5.70	3.00	0.50	0.00	0.00	0.00	0.00	0.00
1,078	1,089	22.40	15.60	10.70	6.10	3.20	0.70	0.00	0.00	0.00	0.00	0.00

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,100	1,110	23.40	16.60	11.40	6.70	3.50	1.10	0.00	0.00	0.00	0.00	0.00
1,110	1,121	23.90	17.10	11.80	7.10	3.70	1.20	0.00	0.00	0.00	0.00	0.00
1,121	1,132	24.40	17.60	12.10	7.40	3.90	1.40	0.00	0.00	0.00	0.00	0.00
1,132	1,142	24.90	18.10	12.40	7.80	4.10	1.60	0.00	0.00	0.00	0.00	0.00
1,142	1,153	25.40	18.60	12.80	8.10	4.30	1.80	0.00	0.00	0.00	0.00	0.00
1,153	1,163	25.90	19.10	13.10	8.40	4.50	2.00	0.00	0.00	0.00	0.00	0.00
1,163	1,174	26.40	19.60	13.50	8.80	4.60	2.20	0.00	0.00	0.00	0.00	0.00
1,174	1,185	26.90	20.10	13.80	9.10	4.80	2.30	0.00	0.00	0.00	0.00	0.00
1,185	1,195	27.40	20.60	14.10	9.50	5.00	2.50	0.00	0.00	0.00	0.00	0.00
1,195	1,205	27.90	21.10	14.50	9.80	5.20	2.70	0.20	0.00	0.00	0.00	0.00
1,205	1,215	28.40	21.50	14.80	10.10	5.40	2.90	0.40	0.00	0.00	0.00	0.00
1,215	1,226	28.90	22.00	15.10	10.40	5.80	3.00	0.50	0.00	0.00	0.00	0.00
1,226	1,236	29.40	22.50	15.60	10.80	6.10	3.20	0.70	0.00	0.00	0.00	0.00
1,236	1,246	29.80	23.00	16.10	11.10	6.40	3.40	0.90	0.00	0.00	0.00	0.00
1,246	1,256	30.30	23.40	16.60	11.40	6.70	3.60	1.10	0.00	0.00	0.00	0.00
1,256	1,266	30.80	23.90	17.10	11.70	7.10	3.70	1.20	0.00	0.00	0.00	0.00
1,266	1,277	31.30	24.40	17.50	12.10	7.40	3.90	1.40	0.00	0.00	0.00	0.00
1,277	1,287	31.80	24.90	18.00	12.40	7.70	4.10	1.60	0.00	0.00	0.00	0.00
1,287	1,297	32.30	25.40	18.50	12.70	8.00	4.20	1.80	0.00	0.00	0.00	0.00
1,297	1,307	32.80	25.80	19.00	13.10	8.40	4.40	1.90	0.00	0.00	0.00	0.00
1,307	1,317	33.30	26.30	19.50	13.40	8.70	4.60	2.10	0.00	0.00	0.00	0.00
1,317	1,328	33.80	26.80	19.90	13.70	9.00	4.80	2.30	0.00	0.00	0.00	0.00
1,328	1,338	34.30	27.30	20.40	14.00	9.40	4.90	2.50	0.00	0.00	0.00	0.00
1,338	1,348	34.80	27.80	20.90	14.40	9.70	5.10	2.60	0.10	0.00	0.00	0.00
1,348	1,358	35.30	28.20	21.40	14.70	10.00	5.30	2.80	0.30	0.00	0.00	0.00
1,358	1,368	35.80	28.70	21.90	15.00	10.30	5.70	3.00	0.50	0.00	0.00	0.00
1,368	1,379	36.30	29.20	22.30	15.50	10.70	6.00	3.10	0.70	0.00	0.00	0.00
1,379	1,389	36.80	29.70	22.80	15.90	11.00	6.30	3.30	0.80	0.00	0.00	0.00
1,389	1,399	37.30	30.20	23.30	16.40	11.30	6.60	3.50	1.00	0.00	0.00	0.00
1,399	1,409	37.80	30.70	23.80	16.90	11.60	7.00	3.70	1.20	0.00	0.00	0.00
1,409	1,419	38.30	31.20	24.30	17.40	12.00	7.30	3.80	1.40	0.00	0.00	0.00
1,419	1,430	38.80	31.70	24.70	17.90	12.30	7.60	4.00	1.50	0.00	0.00	0.00
1,430	1,440	39.30	32.20	25.20	18.30	12.60	7.90	4.20	1.70	0.00	0.00	0.00
1,440	1,450	39.80	32.70	25.70	18.80	12.90	8.30	4.40	1.90	0.00	0.00	0.00
1,450	1,460	40.30	33.20	26.20	19.30	13.30	8.60	4.50	2.10	0.00	0.00	0.00
1,460	1,471	40.80	33.70	26.70	19.80	13.60	8.90	4.70	2.20	0.00	0.00	0.00
1,471	1,481	41.30	34.20	27.10	20.30	13.90	9.30	4.90	2.40	0.00	0.00	0.00
1,481	1,491	41.80	34.70	27.60	20.70	14.30	9.60	5.10	2.60	0.10	0.00	0.00
1,491	1,501	42.30	35.20	28.10	21.20	14.60	9.90	5.20	2.70	0.30	0.00	0.00
1,501	1,511	42.80	35.70	28.60	21.70	14.90	10.20	5.60	2.90	0.40	0.00	0.00
1,511	1,522	43.30	36.20	29.00	22.20	15.30	10.60	5.90	3.10	0.60	0.00	0.00
1,522	1,532	43.80	36.70	29.50	22.70	15.80	10.90	6.20	3.30	0.80	0.00	0.00
1,532	1,542	44.30	37.20	30.00	23.10	16.30	11.20	6.50	3.40	1.00	0.00	0.00
1,542	1,552	44.80	37.70	30.50	23.60	16.70	11.50	6.90	3.60	1.10	0.00	0.00
1,552	1,562	45.30	38.20	31.00	24.10	17.20	11.90	7.20	3.80	1.30	0.00	0.00
1,562	1,573	45.80	38.70	31.50	24.60	17.70	12.20	7.50	4.00	1.50	0.00	0.00
1,573	1,583	46.30	39.20	32.00	25.10	18.20	12.50	7.80	4.10	1.60	0.00	0.00
1,583	1,593	46.80	39.70	32.50	25.50	18.70	12.80	8.20	4.30	1.80	0.00	0.00
1,593	1,603	47.30	40.20	33.00	26.00	19.10	13.20	8.50	4.50	2.00	0.00	0.00

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,613	1,624	48.30	41.20	34.00	27.00	20.10	13.80	9.10	4.80	2.30	0.00	0.00
1,624	1,634	48.80	41.70	34.50	27.50	20.60	14.10	9.50	5.00	2.50	0.00	0.00
1,634	1,644	49.30	42.20	35.00	27.90	21.10	14.50	9.80	5.20	2.70	0.20	0.00
1,644	1,654	49.80	42.70	35.50	28.40	21.50	14.80	10.10	5.40	2.90	0.40	0.00
1,654	1,664	50.30	43.20	36.00	28.90	22.00	15.20	10.50	5.80	3.00	0.60	0.00
1,664	1,675	50.80	43.70	36.50	29.40	22.50	15.60	10.80	6.10	3.20	0.70	0.00
1,675	1,685	51.30	44.20	37.00	29.90	23.00	16.10	11.10	6.40	3.40	0.90	0.00
1,685	1,695	51.80	44.70	37.50	30.40	23.50	16.60	11.40	6.80	3.60	1.10	0.00
1,695	1,705	52.30	45.20	38.00	30.90	23.90	17.10	11.80	7.10	3.70	1.20	0.00
1,705	1,715	52.80	45.70	38.50	31.40	24.40	17.60	12.10	7.40	3.90	1.40	0.00
1,715	1,726	53.30	46.20	39.00	31.90	24.90	18.00	12.40	7.70	4.10	1.60	0.00
1,726	1,736	53.80	46.70	39.50	32.40	25.40	18.50	12.70	8.10	4.20	1.80	0.00
1,736	1,746	54.30	47.20	40.00	32.90	25.90	19.00	13.10	8.40	4.40	1.90	0.00
1,746	1,756	54.80	47.70	40.50	33.40	26.30	19.50	13.40	8.70	4.60	2.10	0.00
1,756	1,766	55.30	48.20	41.00	33.90	26.80	20.00	13.70	9.00	4.80	2.30	0.00
1,766	1,777	55.80	48.70	41.50	34.40	27.30	20.40	14.00	9.40	4.90	2.50	0.00
1,777	1,787	56.30	49.20	42.00	34.90	27.80	20.90	14.40	9.70	5.10	2.60	0.10
1,787	1,797	56.80	49.70	42.50	35.40	28.30	21.40	14.70	10.00	5.30	2.80	0.30
1,797	1,807	57.30	50.20	43.00	35.90	28.70	21.90	15.00	10.30	5.70	3.00	0.50
1,807	1,817	57.80	50.70	43.50	36.40	29.20	22.30	15.50	10.70	6.00	3.20	0.70
1,817	1,821	58.20	51.00	43.90	36.70	29.50	22.70	15.80	10.90	6.20	3.30	0.80
1,821	1,841	58.80	51.60	44.40	37.30	30.10	23.20	16.30	11.30	6.60	3.50	1.00
1,841	1,861	59.70	52.60	45.40	38.30	31.10	24.20	17.30	11.90	7.20	3.80	1.30
1,861	1,882	60.70	53.60	46.40	39.30	32.10	25.10	18.30	12.60	7.90	4.20	1.70
1,882	1,902	61.70	54.60	47.40	40.30	33.10	26.10	19.20	13.20	8.50	4.50	2.00
1,902	1,923	62.70	55.60	48.40	41.30	34.10	27.10	20.20	13.90	9.20	4.90	2.40
1,923	1,943	63.70	56.60	49.40	42.30	35.10	28.00	21.10	14.50	9.90	5.20	2.70
1,943	1,963	64.70	57.60	50.40	43.30	36.10	29.00	22.10	15.20	10.50	5.80	3.10
1,963	1,984	65.70	58.60	51.40	44.30	37.10	29.90	23.10	16.20	11.20	6.50	3.40
1,984	2,004	66.70	59.60	52.40	45.30	38.10	30.90	24.00	17.20	11.80	7.10	3.80
2,004	2,025	67.70	60.60	53.40	46.30	39.10	31.90	25.00	18.10	12.50	7.80	4.10
2,025	2,045	68.70	61.60	54.40	47.30	40.10	32.90	25.90	19.10	13.10	8.40	4.50
2,045	2,065	69.70	62.60	55.40	48.30	41.10	33.90	26.90	20.00	13.80	9.10	4.80
2,065	2,086	70.70	63.60	56.40	49.30	42.10	34.90	27.90	21.00	14.40	9.70	5.10
2,086	2,106	71.70	64.60	57.40	50.30	43.10	35.90	28.80	21.90	15.10	10.40	5.70
2,106	2,127	72.70	65.60	58.40	51.30	44.10	36.90	29.80	22.90	16.00	11.10	6.40
2,127	2,147	73.70	66.60	59.40	52.30	45.10	37.90	30.80	23.90	17.00	11.70	7.00
2,147	2,168	74.70	67.60	60.40	53.30	46.10	38.90	31.80	24.80	18.00	12.40	7.70
2,168	2,188	75.70	68.60	61.40	54.30	47.10	39.90	32.80	25.80	18.90	13.00	8.30
2,188	2,208	76.70	69.60	62.40	55.30	48.10	40.90	33.80	26.70	19.90	13.70	9.00
2,208	2,229	77.70	70.60	63.40	56.30	49.10	41.90	34.80	27.70	20.80	14.30	9.60
2,229	2,249	78.70	71.60	64.40	57.30	50.10	42.90	35.80	28.70	21.80	15.00	10.30
2,249	2,270	79.70	72.60	65.40	58.30	51.10	43.90	36.80	29.60	22.80	15.90	10.90
2,270	2,290	80.70	73.60	66.40	59.30	52.10	44.90	37.80	30.60	23.70	16.80	11.60
2,290	2,310	81.70	74.60	67.40	60.30	53.10	45.90	38.80	31.60	24.70	17.80	12.30
2,310	2,331	82.70	75.60	68.40	61.30	54.10	46.90	39.80	32.60	25.60	18.80	12.90
2,331	2,351	83.70	76.60	69.40	62.30	55.10	47.90	40.80	33.60	26.60	19.70	13.60
2,351	2,372	84.70	77.60	70.40	63.30	56.10	48.90	41.80	34.60	27.50	20.70	14.20
2,372	2,392	85.70	78.60	71.40	64.30	57.10	49.90	42.80	35.60	28.50	21.60	14.90

Married Persons, Biweekly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,412	2,433	87.70	80.60	73.40	66.30	59.10	51.90	44.80	37.60	30.50	23.60	16.70
2,433	2,453	88.70	81.60	74.40	67.30	60.10	52.90	45.80	38.60	31.50	24.50	17.60
2,453	2,474	89.70	82.60	75.40	68.30	61.10	53.90	46.80	39.60	32.50	25.50	18.60
2,474	2,494	90.70	83.60	76.40	69.30	62.10	54.90	47.80	40.60	33.50	26.40	19.60
2,494	2,514	91.70	84.60	77.40	70.30	63.10	55.90	48.80	41.60	34.50	27.40	20.50
2,514	2,535	92.70	85.60	78.40	71.30	64.10	56.90	49.80	42.60	35.50	28.40	21.50
2,535	2,555	93.70	86.60	79.40	72.30	65.10	57.90	50.80	43.60	36.50	29.30	22.40
2,555	2,576	94.70	87.60	80.40	73.30	66.10	58.90	51.80	44.60	37.50	30.30	23.40
2,576	2,596	95.70	88.60	81.40	74.30	67.10	59.90	52.80	45.60	38.50	31.30	24.40
2,596	2,617	96.70	89.60	82.40	75.30	68.10	60.90	53.80	46.60	39.50	32.30	25.30
2,617	2,637	97.70	90.60	83.40	76.30	69.10	61.90	54.80	47.60	40.50	33.30	26.30
2,637	2,657	98.70	91.60	84.40	77.30	70.10	62.90	55.80	48.60	41.50	34.30	27.20
2,657	2,678	99.70	92.60	85.40	78.30	71.10	63.90	56.80	49.60	42.50	35.30	28.20
2,678	2,698	100.70	93.60	86.40	79.30	72.10	64.90	57.80	50.60	43.50	36.30	29.20
2,698	2,719	101.70	94.60	87.40	80.30	73.10	65.90	58.80	51.60	44.50	37.30	30.10
2,719	2,739	102.70	95.60	88.40	81.30	74.10	66.90	59.80	52.60	45.50	38.30	31.10
2,739	2,744	103.40	96.20	89.00	81.90	74.70	67.60	60.40	53.20	46.10	38.90	31.80
2,744	2,764	104.00	96.80	89.70	82.50	75.30	68.20	61.00	53.90	46.70	39.50	32.40
2,764	2,784	105.00	97.80	90.70	83.50	76.30	69.20	62.00	54.90	47.70	40.50	33.40
2,784	2,805	106.00	98.80	91.70	84.50	77.30	70.20	63.00	55.90	48.70	41.50	34.40
2,805	2,825	107.00	99.80	92.70	85.50	78.30	71.20	64.00	56.90	49.70	42.50	35.40
2,825	2,846	108.00	100.80	93.70	86.50	79.30	72.20	65.00	57.90	50.70	43.50	36.40
2,846	2,866	109.00	101.80	94.70	87.50	80.30	73.20	66.00	58.90	51.70	44.50	37.40
2,866	2,887	110.00	102.80	95.70	88.50	81.30	74.20	67.00	59.90	52.70	45.50	38.40
2,887	2,907	111.00	103.80	96.70	89.50	82.30	75.20	68.00	60.90	53.70	46.50	39.40
2,907	2,927	112.00	104.80	97.70	90.50	83.30	76.20	69.00	61.90	54.70	47.50	40.40
2,927	2,948	113.00	105.80	98.70	91.50	84.30	77.20	70.00	62.90	55.70	48.50	41.40
2,948	2,968	114.00	106.80	99.70	92.50	85.30	78.20	71.00	63.90	56.70	49.50	42.40
2,968	2,989	115.00	107.80	100.70	93.50	86.30	79.20	72.00	64.90	57.70	50.50	43.40
2,989	3,009	116.00	108.80	101.70	94.50	87.30	80.20	73.00	65.90	58.70	51.50	44.40
3,009	3,029	117.00	109.80	102.70	95.50	88.30	81.20	74.00	66.90	59.70	52.50	45.40
3,029	3,050	118.00	110.80	103.70	96.50	89.30	82.20	75.00	67.90	60.70	53.50	46.40
3,050	3,070	119.00	111.80	104.70	97.50	90.30	83.20	76.00	68.90	61.70	54.50	47.40
3,070	3,091	120.00	112.80	105.70	98.50	91.30	84.20	77.00	69.90	62.70	55.50	48.40
3,091	3,111	121.00	113.80	106.70	99.50	92.30	85.20	78.00	70.90	63.70	56.50	49.40
3,111	3,131	122.00	114.80	107.70	100.50	93.30	86.20	79.00	71.90	64.70	57.50	50.40
3,131	3,152	123.00	115.80	108.70	101.50	94.30	87.20	80.00	72.90	65.70	58.50	51.40
3,152	3,172	124.00	116.80	109.70	102.50	95.30	88.20	81.00	73.90	66.70	59.50	52.40
3,172	3,193	125.00	117.80	110.70	103.50	96.30	89.20	82.00	74.90	67.70	60.50	53.40
3,193	3,213	126.00	118.80	111.70	104.50	97.30	90.20	83.00	75.90	68.70	61.50	54.40
3,213	3,233	127.00	119.80	112.70	105.50	98.30	91.20	84.00	76.90	69.70	62.50	55.40
3,233	3,254	128.00	120.80	113.70	106.50	99.30	92.20	85.00	77.90	70.70	63.50	56.40
3,254	3,274	129.00	121.80	114.70	107.50	100.30	93.20	86.00	78.90	71.70	64.50	57.40
3,274	3,295	130.00	122.80	115.70	108.50	101.30	94.20	87.00	79.90	72.70	65.50	58.40
3,295	3,315	131.00	123.80	116.70	109.50	102.30	95.20	88.00	80.90	73.70	66.50	59.40
3,315	3,336	132.00	124.80	117.70	110.50	103.30	96.20	89.00	81.90	74.70	67.50	60.40
3,336	3,356	133.00	125.80	118.70	111.50	104.30	97.20	90.00	82.90	75.70	68.50	61.40
3,356	3,376	134.00	126.80	119.70	112.50	105.30	98.20	91.00	83.90	76.70	69.50	62.40
3,376	3,397	135.00	127.80	120.70	113.50	106.30	99.20	92.00	84.90	77.70	70.50	63.40

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,417	3,438	137.00	129.80	122.70	115.50	108.30	101.20	94.00	86.90	79.70	72.50	65.40
3,438	3,458	138.00	130.80	123.70	116.50	109.30	102.20	95.00	87.90	80.70	73.50	66.40
3,458	3,478	139.00	131.80	124.70	117.50	110.30	103.20	96.00	88.90	81.70	74.50	67.40
3,478	3,499	140.00	132.80	125.70	118.50	111.30	104.20	97.00	89.90	82.70	75.50	68.40
3,499	3,519	141.00	133.80	126.70	119.50	112.30	105.20	98.00	90.90	83.70	76.50	69.40
3,519	3,540	142.00	134.80	127.70	120.50	113.30	106.20	99.00	91.90	84.70	77.50	70.40
3,540	3,560	143.00	135.80	128.70	121.50	114.30	107.20	100.00	92.90	85.70	78.50	71.40
3,560	3,580	144.00	136.80	129.70	122.50	115.30	108.20	101.00	93.90	86.70	79.50	72.40
3,580	3,601	145.00	137.80	130.70	123.50	116.30	109.20	102.00	94.90	87.70	80.50	73.40
3,601	3,621	146.00	138.80	131.70	124.50	117.30	110.20	103.00	95.90	88.70	81.50	74.40
3,621	3,642	147.00	139.80	132.70	125.50	118.30	111.20	104.00	96.90	89.70	82.50	75.40
3,642	3,662	148.00	140.80	133.70	126.50	119.30	112.20	105.00	97.90	90.70	83.50	76.40
3,662	3,682	149.00	141.80	134.70	127.50	120.30	113.20	106.00	98.90	91.70	84.50	77.40
3,682	3,703	150.00	142.80	135.70	128.50	121.30	114.20	107.00	99.90	92.70	85.50	78.40
3,703	3,723	151.00	143.80	136.70	129.50	122.30	115.20	108.00	100.90	93.70	86.50	79.40
3,723	3,744	152.00	144.80	137.70	130.50	123.30	116.20	109.00	101.90	94.70	87.50	80.40

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2012

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
728	738	19.90	12.50	7.00	2.90	0.20	0.00	0.00	0.00	0.00	0.00	0.00
738	748	20.40	13.00	7.40	3.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00
748	759	20.90	13.50	7.70	3.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
759	769	21.40	13.90	8.00	3.40	0.70	0.00	0.00	0.00	0.00	0.00	0.00
769	779	21.90	14.40	8.30	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00
779	789	22.40	14.90	8.70	3.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00
789	799	22.90	15.40	9.00	3.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00
799	810	23.40	15.80	9.30	4.20	1.40	0.00	0.00	0.00	0.00	0.00	0.00
810	820	23.90	16.30	9.60	4.60	1.60	0.00	0.00	0.00	0.00	0.00	0.00
820	830	24.40	16.80	10.00	4.90	1.70	0.00	0.00	0.00	0.00	0.00	0.00
830	840	24.90	17.30	10.30	5.20	1.90	0.00	0.00	0.00	0.00	0.00	0.00
840	850	25.40	17.80	10.60	5.60	2.10	0.00	0.00	0.00	0.00	0.00	0.00
850	861	25.90	18.20	10.90	5.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00
861	871	26.40	18.70	11.30	6.20	2.40	0.00	0.00	0.00	0.00	0.00	0.00
871	881	26.90	19.20	11.80	6.50	2.60	0.00	0.00	0.00	0.00	0.00	0.00
881	891	27.40	19.70	12.20	6.90	2.80	0.10	0.00	0.00	0.00	0.00	0.00
891	901	27.90	20.20	12.70	7.20	2.90	0.30	0.00	0.00	0.00	0.00	0.00
901	912	28.40	20.60	13.20	7.50	3.10	0.40	0.00	0.00	0.00	0.00	0.00
912	922	28.90	21.10	13.70	7.80	3.30	0.60	0.00	0.00	0.00	0.00	0.00
922	932	29.40	21.60	14.20	8.20	3.50	0.80	0.00	0.00	0.00	0.00	0.00
932	942	29.90	22.10	14.60	8.50	3.60	1.00	0.00	0.00	0.00	0.00	0.00
942	953	30.40	22.60	15.10	8.80	3.80	1.10	0.00	0.00	0.00	0.00	0.00
953	963	30.90	23.10	15.60	9.10	4.10	1.30	0.00	0.00	0.00	0.00	0.00
963	973	31.40	23.60	16.10	9.50	4.40	1.50	0.00	0.00	0.00	0.00	0.00
973	983	31.90	24.10	16.60	9.80	4.70	1.60	0.00	0.00	0.00	0.00	0.00
983	993	32.40	24.60	17.00	10.10	5.10	1.80	0.00	0.00	0.00	0.00	0.00
993	1,004	32.90	25.10	17.50	10.40	5.40	2.00	0.00	0.00	0.00	0.00	0.00
1,004	1,014	33.40	25.60	18.00	10.80	5.70	2.20	0.00	0.00	0.00	0.00	0.00
1,014	1,024	33.90	26.10	18.50	11.10	6.00	2.30	0.00	0.00	0.00	0.00	0.00
1,024	1,034	34.40	26.60	19.00	11.50	6.40	2.50	0.00	0.00	0.00	0.00	0.00
1,034	1,044	34.90	27.10	19.40	12.00	6.70	2.70	0.00	0.00	0.00	0.00	0.00
1,044	1,055	35.40	27.60	19.90	12.50	7.00	2.90	0.20	0.00	0.00	0.00	0.00
1,055	1,065	35.90	28.10	20.40	13.00	7.30	3.00	0.30	0.00	0.00	0.00	0.00
1,065	1,075	36.40	28.60	20.90	13.40	7.70	3.20	0.50	0.00	0.00	0.00	0.00
1,075	1,083	36.80	29.10	21.30	13.90	8.00	3.40	0.70	0.00	0.00	0.00	0.00
1,083	1,104	37.60	29.80	22.00	14.60	8.40	3.60	0.90	0.00	0.00	0.00	0.00
1,104	1,124	38.60	30.80	23.00	15.50	9.10	4.00	1.30	0.00	0.00	0.00	0.00
1,124	1,145	39.60	31.80	24.00	16.50	9.70	4.70	1.60	0.00	0.00	0.00	0.00
1,145	1,165	40.60	32.80	25.00	17.40	10.40	5.30	2.00	0.00	0.00	0.00	0.00
1,165	1,185	41.60	33.80	26.00	18.40	11.00	6.00	2.30	0.00	0.00	0.00	0.00
1,185	1,206	42.60	34.80	27.00	19.40	11.90	6.60	2.70	0.00	0.00	0.00	0.00
1,206	1,226	43.60	35.80	28.00	20.30	12.90	7.30	3.00	0.30	0.00	0.00	0.00
1,226	1,247	44.60	36.80	29.00	21.30	13.80	7.90	3.30	0.70	0.00	0.00	0.00
1,247	1,267	45.60	37.80	30.00	22.30	14.80	8.60	3.70	1.00	0.00	0.00	0.00
1,267	1,288	46.60	38.80	31.00	23.30	15.70	9.20	4.20	1.40	0.00	0.00	0.00
1,288	1,308	47.60	39.80	32.00	24.30	16.70	9.90	4.80	1.70	0.00	0.00	0.00
1,308	1,328	48.60	40.80	33.00	25.30	17.70	10.50	5.50	2.00	0.00	0.00	0.00
1,328	1,349	49.60	41.80	34.00	26.30	18.60	11.20	6.10	2.40	0.00	0.00	0.00
1,349	1,369	50.60	42.80	35.00	27.30	19.60	12.10	6.80	2.70	0.00	0.00	0.00
1,369	1,390	51.60	43.80	36.00	28.30	20.50	13.10	7.40	3.10	0.40	0.00	0.00

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,390	1,410	52.60	44.80	37.00	29.30	21.50	14.10	8.10	3.40	0.70	0.00	0.00
1,410	1,430	53.60	45.80	38.00	30.30	22.50	15.00	8.70	3.80	1.10	0.00	0.00
1,430	1,451	54.60	46.80	39.00	31.30	23.50	16.00	9.40	4.30	1.40	0.00	0.00
1,451	1,471	55.60	47.80	40.00	32.30	24.50	16.90	10.10	5.00	1.80	0.00	0.00
1,471	1,492	56.60	48.80	41.00	33.30	25.50	17.90	10.70	5.60	2.10	0.00	0.00
1,492	1,512	57.60	49.80	42.00	34.30	26.50	18.90	11.40	6.30	2.50	0.00	0.00
1,512	1,532	58.60	50.80	43.00	35.30	27.50	19.80	12.40	6.90	2.80	0.10	0.00
1,532	1,553	59.60	51.80	44.00	36.30	28.50	20.80	13.30	7.60	3.20	0.50	0.00
1,553	1,573	60.60	52.80	45.00	37.30	29.50	21.80	14.30	8.30	3.50	0.80	0.00
1,573	1,594	61.60	53.80	46.00	38.30	30.50	22.80	15.30	8.90	3.90	1.20	0.00
1,594	1,614	62.60	54.80	47.00	39.30	31.50	23.80	16.20	9.60	4.50	1.50	0.00
1,614	1,634	63.60	55.80	48.00	40.30	32.50	24.80	17.20	10.20	5.10	1.90	0.00
1,634	1,655	64.60	56.80	49.00	41.30	33.50	25.80	18.10	10.90	5.80	2.20	0.00
1,655	1,675	65.60	57.80	50.00	42.30	34.50	26.80	19.10	11.60	6.50	2.60	0.00
1,675	1,696	66.60	58.80	51.00	43.30	35.50	27.80	20.00	12.60	7.10	2.90	0.20
1,696	1,716	67.60	59.80	52.00	44.30	36.50	28.80	21.00	13.60	7.80	3.30	0.60
1,716	1,737	68.60	60.80	53.00	45.30	37.50	29.80	22.00	14.50	8.40	3.60	0.90
1,737	1,750	69.40	61.60	53.90	46.10	38.40	30.60	22.80	15.30	9.00	3.90	1.20
1,750	1,771	70.20	62.50	54.70	46.90	39.20	31.40	23.70	16.10	9.50	4.40	1.50
1,771	1,791	71.20	63.50	55.70	47.90	40.20	32.40	24.70	17.10	10.20	5.10	1.80
1,791	1,811	72.20	64.50	56.70	48.90	41.20	33.40	25.70	18.00	10.80	5.70	2.20
1,811	1,832	73.20	65.50	57.70	49.90	42.20	34.40	26.70	19.00	11.60	6.40	2.50
1,832	1,852	74.20	66.50	58.70	50.90	43.20	35.40	27.70	20.00	12.50	7.00	2.90
1,852	1,873	75.20	67.50	59.70	51.90	44.20	36.40	28.70	20.90	13.50	7.70	3.20
1,873	1,893	76.20	68.50	60.70	52.90	45.20	37.40	29.70	21.90	14.40	8.30	3.60
1,893	1,913	77.20	69.50	61.70	53.90	46.20	38.40	30.70	22.90	15.40	9.00	3.90
1,913	1,934	78.20	70.50	62.70	54.90	47.20	39.40	31.70	23.90	16.40	9.70	4.60
1,934	1,954	79.20	71.50	63.70	55.90	48.20	40.40	32.70	24.90	17.30	10.30	5.20
1,954	1,975	80.20	72.50	64.70	56.90	49.20	41.40	33.70	25.90	18.30	11.00	5.90
1,975	1,995	81.20	73.50	65.70	57.90	50.20	42.40	34.70	26.90	19.20	11.80	6.50
1,995	2,015	82.20	74.50	66.70	58.90	51.20	43.40	35.70	27.90	20.20	12.70	7.20
2,015	2,036	83.20	75.50	67.70	59.90	52.20	44.40	36.70	28.90	21.20	13.70	7.90
2,036	2,056	84.20	76.50	68.70	60.90	53.20	45.40	37.70	29.90	22.20	14.70	8.50
2,056	2,077	85.20	77.50	69.70	61.90	54.20	46.40	38.70	30.90	23.20	15.60	9.20
2,077	2,097	86.20	78.50	70.70	62.90	55.20	47.40	39.70	31.90	24.20	16.60	9.80
2,097	2,117	87.20	79.50	71.70	63.90	56.20	48.40	40.70	32.90	25.20	17.50	10.50
2,117	2,138	88.20	80.50	72.70	64.90	57.20	49.40	41.70	33.90	26.20	18.50	11.10
2,138	2,158	89.20	81.50	73.70	65.90	58.20	50.40	42.70	34.90	27.20	19.50	12.00
2,158	2,179	90.20	82.50	74.70	66.90	59.20	51.40	43.70	35.90	28.20	20.40	13.00
2,179	2,199	91.20	83.50	75.70	67.90	60.20	52.40	44.70	36.90	29.20	21.40	13.90
2,199	2,220	92.20	84.50	76.70	68.90	61.20	53.40	45.70	37.90	30.20	22.40	14.90
2,220	2,240	93.20	85.50	77.70	69.90	62.20	54.40	46.70	38.90	31.20	23.40	15.90
2,240	2,260	94.20	86.50	78.70	70.90	63.20	55.40	47.70	39.90	32.20	24.40	16.80
2,260	2,281	95.20	87.50	79.70	71.90	64.20	56.40	48.70	40.90	33.20	25.40	17.80
2,281	2,301	96.20	88.50	80.70	72.90	65.20	57.40	49.70	41.90	34.20	26.40	18.70
2,301	2,322	97.20	89.50	81.70	73.90	66.20	58.40	50.70	42.90	35.20	27.40	19.70
2,322	2,342	98.20	90.50	82.70	74.90	67.20	59.40	51.70	43.90	36.20	28.40	20.70
2,342	2,362	99.20	91.50	83.70	75.90	68.20	60.40	52.70	44.90	37.20	29.40	21.60
2,362	2,383	100.20	92.50	84.70	76.90	69.20	61.40	53.70	45.90	38.20	30.40	22.60
2,383	2,403	101.20	93.50	85.70	77.90	70.20	62.40	54.70	46.90	39.20	31.40	23.60

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,403	2,424	102.20	94.50	86.70	78.90	71.20	63.40	55.70	47.90	40.20	32.40	24.60
2,424	2,444	103.20	95.50	87.70	79.90	72.20	64.40	56.70	48.90	41.20	33.40	25.60
2,444	2,464	104.20	96.50	88.70	80.90	73.20	65.40	57.70	49.90	42.20	34.40	26.60
2,464	2,485	105.20	97.50	89.70	81.90	74.20	66.40	58.70	50.90	43.20	35.40	27.60
2,485	2,505	106.20	98.50	90.70	82.90	75.20	67.40	59.70	51.90	44.20	36.40	28.60
2,505	2,526	107.20	99.50	91.70	83.90	76.20	68.40	60.70	52.90	45.20	37.40	29.60
2,526	2,546	108.20	100.50	92.70	84.90	77.20	69.40	61.70	53.90	46.20	38.40	30.60
2,546	2,566	109.20	101.50	93.70	85.90	78.20	70.40	62.70	54.90	47.20	39.40	31.60
2,566	2,587	110.20	102.50	94.70	86.90	79.20	71.40	63.70	55.90	48.20	40.40	32.60
2,587	2,607	111.20	103.50	95.70	87.90	80.20	72.40	64.70	56.90	49.20	41.40	33.60
2,607	2,628	112.20	104.50	96.70	88.90	81.20	73.40	65.70	57.90	50.20	42.40	34.60
2,628	2,648	113.20	105.50	97.70	89.90	82.20	74.40	66.70	58.90	51.20	43.40	35.60
2,648	2,668	114.20	106.50	98.70	90.90	83.20	75.40	67.70	59.90	52.20	44.40	36.60
2,668	2,689	115.20	107.50	99.70	91.90	84.20	76.40	68.70	60.90	53.20	45.40	37.60
2,689	2,708	116.20	108.40	100.70	92.90	85.20	77.40	69.70	61.90	54.10	46.40	38.60

2,708 and over

Use Percentage Method Tables

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	352	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
352	382	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	411	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
411	440	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	470	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	499	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499	529	3.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529	558	3.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
558	588	4.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
588	617	4.50	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
617	646	5.00	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
646	671	5.50	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
671	686	5.90	3.10	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
686	702	6.40	3.40	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
702	718	6.90	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	733	7.40	3.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	749	7.90	4.20	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
749	765	8.40	4.40	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
765	780	8.90	4.70	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	796	9.40	5.00	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
796	811	9.90	5.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
811	827	10.40	5.50	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
827	843	10.90	5.90	3.10	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
843	858	11.40	6.40	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
858	874	11.90	6.90	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
874	890	12.40	7.40	3.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	905	12.90	7.90	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
905	921	13.40	8.40	4.40	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
921	936	13.90	8.90	4.70	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
936	952	14.40	9.40	4.90	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
952	968	14.90	9.90	5.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
968	983	15.40	10.40	5.50	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00
983	999	15.90	10.90	5.80	3.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00
999	1,004	16.30	11.20	6.10	3.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
1,004	1,015	16.60	11.40	6.40	3.30	0.70	0.00	0.00	0.00	0.00	0.00	0.00
1,015	1,025	17.10	11.80	6.70	3.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00
1,025	1,036	17.60	12.10	7.10	3.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,036	1,047	18.10	12.50	7.40	3.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00
1,047	1,057	18.60	12.80	7.70	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00
1,057	1,068	19.10	13.10	8.10	4.30	1.60	0.00	0.00	0.00	0.00	0.00	0.00
1,068	1,079	19.60	13.50	8.40	4.40	1.70	0.00	0.00	0.00	0.00	0.00	0.00
1,079	1,089	20.10	13.80	8.80	4.60	1.90	0.00	0.00	0.00	0.00	0.00	0.00
1,089	1,100	20.60	14.20	9.10	4.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00
1,100	1,111	21.10	14.50	9.40	5.00	2.30	0.00	0.00	0.00	0.00	0.00	0.00
1,111	1,121	21.60	14.80	9.80	5.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00
1,121	1,132	22.10	15.20	10.10	5.30	2.60	0.00	0.00	0.00	0.00	0.00	0.00
1,132	1,142	22.60	15.50	10.50	5.50	2.80	0.10	0.00	0.00	0.00	0.00	0.00
1,142	1,153	23.10	15.90	10.80	5.70	3.00	0.30	0.00	0.00	0.00	0.00	0.00
1,153	1,164	23.60	16.20	11.10	6.10	3.20	0.50	0.00	0.00	0.00	0.00	0.00

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,174	1,185	24.60	17.10	11.80	6.80	3.60	0.90	0.00	0.00	0.00	0.00	0.00
1,185	1,196	25.10	17.60	12.20	7.10	3.70	1.00	0.00	0.00	0.00	0.00	0.00
1,196	1,206	25.60	18.10	12.50	7.40	3.90	1.20	0.00	0.00	0.00	0.00	0.00
1,206	1,217	26.10	18.60	12.80	7.80	4.10	1.40	0.00	0.00	0.00	0.00	0.00
1,217	1,228	26.60	19.10	13.20	8.10	4.30	1.60	0.00	0.00	0.00	0.00	0.00
1,228	1,238	27.10	19.60	13.50	8.50	4.50	1.80	0.00	0.00	0.00	0.00	0.00
1,238	1,249	27.60	20.10	13.90	8.80	4.60	1.90	0.00	0.00	0.00	0.00	0.00
1,249	1,259	28.10	20.60	14.20	9.10	4.80	2.10	0.00	0.00	0.00	0.00	0.00
1,259	1,270	28.60	21.10	14.50	9.50	5.00	2.30	0.00	0.00	0.00	0.00	0.00
1,270	1,281	29.10	21.60	14.90	9.80	5.20	2.50	0.00	0.00	0.00	0.00	0.00
1,281	1,291	29.60	22.10	15.20	10.20	5.40	2.70	0.00	0.00	0.00	0.00	0.00
1,291	1,302	30.10	22.60	15.60	10.50	5.50	2.80	0.20	0.00	0.00	0.00	0.00
1,302	1,313	30.60	23.10	15.90	10.80	5.80	3.00	0.30	0.00	0.00	0.00	0.00
1,313	1,323	31.10	23.60	16.20	11.20	6.10	3.20	0.50	0.00	0.00	0.00	0.00
1,323	1,334	31.60	24.10	16.70	11.50	6.50	3.40	0.70	0.00	0.00	0.00	0.00
1,334	1,337	31.90	24.50	17.00	11.70	6.70	3.50	0.80	0.00	0.00	0.00	0.00
1,337	1,348	32.20	24.80	17.40	12.00	6.90	3.60	0.90	0.00	0.00	0.00	0.00
1,348	1,358	32.70	25.30	17.80	12.30	7.20	3.80	1.10	0.00	0.00	0.00	0.00
1,358	1,368	33.20	25.80	18.30	12.60	7.60	4.00	1.30	0.00	0.00	0.00	0.00
1,368	1,378	33.70	26.20	18.80	12.90	7.90	4.10	1.50	0.00	0.00	0.00	0.00
1,378	1,389	34.20	26.70	19.30	13.30	8.20	4.30	1.60	0.00	0.00	0.00	0.00
1,389	1,399	34.70	27.20	19.80	13.60	8.50	4.50	1.80	0.00	0.00	0.00	0.00
1,399	1,409	35.20	27.70	20.20	13.90	8.90	4.70	2.00	0.00	0.00	0.00	0.00
1,409	1,419	35.70	28.20	20.70	14.30	9.20	4.80	2.20	0.00	0.00	0.00	0.00
1,419	1,429	36.20	28.60	21.20	14.60	9.50	5.00	2.30	0.00	0.00	0.00	0.00
1,429	1,440	36.70	29.10	21.70	14.90	9.80	5.20	2.50	0.00	0.00	0.00	0.00
1,440	1,450	37.20	29.60	22.10	15.20	10.20	5.40	2.70	0.00	0.00	0.00	0.00
1,450	1,460	37.70	30.10	22.60	15.60	10.50	5.50	2.80	0.20	0.00	0.00	0.00
1,460	1,470	38.20	30.60	23.10	15.90	10.80	5.80	3.00	0.30	0.00	0.00	0.00
1,470	1,480	38.70	31.00	23.60	16.20	11.10	6.10	3.20	0.50	0.00	0.00	0.00
1,480	1,491	39.20	31.50	24.10	16.60	11.50	6.40	3.40	0.70	0.00	0.00	0.00
1,491	1,501	39.70	32.00	24.50	17.10	11.80	6.70	3.50	0.80	0.00	0.00	0.00
1,501	1,511	40.20	32.50	25.00	17.60	12.10	7.10	3.70	1.00	0.00	0.00	0.00
1,511	1,521	40.70	33.00	25.50	18.10	12.50	7.40	3.90	1.20	0.00	0.00	0.00
1,521	1,531	41.20	33.50	26.00	18.50	12.80	7.70	4.10	1.40	0.00	0.00	0.00
1,531	1,542	41.70	34.00	26.50	19.00	13.10	8.00	4.20	1.50	0.00	0.00	0.00
1,542	1,552	42.20	34.50	26.90	19.50	13.40	8.40	4.40	1.70	0.00	0.00	0.00
1,552	1,562	42.70	35.00	27.40	20.00	13.80	8.70	4.60	1.90	0.00	0.00	0.00
1,562	1,572	43.20	35.50	27.90	20.50	14.10	9.00	4.80	2.10	0.00	0.00	0.00
1,572	1,582	43.70	36.00	28.40	20.90	14.40	9.30	4.90	2.20	0.00	0.00	0.00
1,582	1,593	44.20	36.50	28.90	21.40	14.70	9.70	5.10	2.40	0.00	0.00	0.00
1,593	1,603	44.70	37.00	29.30	21.90	15.10	10.00	5.30	2.60	0.00	0.00	0.00
1,603	1,613	45.20	37.50	29.80	22.40	15.40	10.30	5.40	2.80	0.10	0.00	0.00
1,613	1,623	45.70	38.00	30.30	22.90	15.70	10.70	5.60	2.90	0.20	0.00	0.00
1,623	1,633	46.20	38.50	30.80	23.30	16.00	11.00	5.90	3.10	0.40	0.00	0.00
1,633	1,644	46.70	39.00	31.30	23.80	16.40	11.30	6.20	3.30	0.60	0.00	0.00
1,644	1,654	47.20	39.50	31.70	24.30	16.90	11.60	6.60	3.40	0.80	0.00	0.00
1,654	1,664	47.70	40.00	32.20	24.80	17.30	12.00	6.90	3.60	0.90	0.00	0.00
1,664	1,674	48.20	40.50	32.70	25.30	17.80	12.30	7.20	3.80	1.10	0.00	0.00

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,684	1,695	49.20	41.50	33.70	26.20	18.80	12.90	7.90	4.10	1.50	0.00	0.00
1,695	1,705	49.70	42.00	34.20	26.70	19.30	13.30	8.20	4.30	1.60	0.00	0.00
1,705	1,715	50.20	42.50	34.70	27.20	19.70	13.60	8.50	4.50	1.80	0.00	0.00
1,715	1,725	50.70	43.00	35.20	27.70	20.20	13.90	8.80	4.70	2.00	0.00	0.00
1,725	1,735	51.20	43.50	35.70	28.10	20.70	14.20	9.20	4.80	2.10	0.00	0.00
1,735	1,746	51.70	44.00	36.20	28.60	21.20	14.60	9.50	5.00	2.30	0.00	0.00
1,746	1,756	52.20	44.50	36.70	29.10	21.70	14.90	9.80	5.20	2.50	0.00	0.00
1,756	1,766	52.70	45.00	37.20	29.60	22.10	15.20	10.20	5.40	2.70	0.00	0.00
1,766	1,776	53.20	45.50	37.70	30.10	22.60	15.50	10.50	5.50	2.80	0.10	0.00
1,776	1,786	53.70	46.00	38.20	30.50	23.10	15.90	10.80	5.70	3.00	0.30	0.00
1,786	1,797	54.20	46.50	38.70	31.00	23.60	16.20	11.10	6.10	3.20	0.50	0.00
1,797	1,807	54.70	47.00	39.20	31.50	24.10	16.60	11.50	6.40	3.40	0.70	0.00
1,807	1,817	55.20	47.50	39.70	32.00	24.50	17.10	11.80	6.70	3.50	0.80	0.00
1,817	1,827	55.70	48.00	40.20	32.50	25.00	17.60	12.10	7.00	3.70	1.00	0.00
1,827	1,837	56.20	48.50	40.70	33.00	25.50	18.00	12.40	7.40	3.90	1.20	0.00
1,837	1,848	56.70	49.00	41.20	33.50	26.00	18.50	12.80	7.70	4.10	1.40	0.00
1,848	1,858	57.20	49.50	41.70	34.00	26.50	19.00	13.10	8.00	4.20	1.50	0.00
1,858	1,868	57.70	50.00	42.20	34.50	26.90	19.50	13.40	8.40	4.40	1.70	0.00
1,868	1,878	58.20	50.50	42.70	35.00	27.40	20.00	13.70	8.70	4.60	1.90	0.00
1,878	1,889	58.70	51.00	43.20	35.50	27.90	20.40	14.10	9.00	4.70	2.10	0.00
1,889	1,899	59.20	51.50	43.70	36.00	28.40	20.90	14.40	9.30	4.90	2.20	0.00
1,899	1,909	59.70	52.00	44.20	36.50	28.80	21.40	14.70	9.70	5.10	2.40	0.00
1,909	1,919	60.20	52.50	44.70	37.00	29.30	21.90	15.10	10.00	5.30	2.60	0.00
1,919	1,929	60.70	53.00	45.20	37.50	29.80	22.40	15.40	10.30	5.40	2.70	0.10
1,929	1,940	61.20	53.50	45.70	38.00	30.30	22.80	15.70	10.60	5.60	2.90	0.20
1,940	1,950	61.70	54.00	46.20	38.50	30.80	23.30	16.00	11.00	5.90	3.10	0.40
1,950	1,960	62.20	54.50	46.70	39.00	31.20	23.80	16.40	11.30	6.20	3.30	0.60
1,960	1,970	62.70	55.00	47.20	39.50	31.70	24.30	16.80	11.60	6.60	3.40	0.80
1,970	1,980	63.20	55.50	47.70	40.00	32.20	24.80	17.30	11.90	6.90	3.60	0.90
1,980	1,991	63.70	56.00	48.20	40.50	32.70	25.20	17.80	12.30	7.20	3.80	1.10
1,991	2,001	64.20	56.50	48.70	41.00	33.20	25.70	18.30	12.60	7.50	4.00	1.30
2,001	2,004	64.60	56.80	49.10	41.30	33.60	26.00	18.60	12.80	7.70	4.10	1.40
2,004	2,025	65.20	57.40	49.70	41.90	34.10	26.60	19.20	13.20	8.10	4.30	1.60
2,025	2,045	66.20	58.40	50.70	42.90	35.10	27.60	20.10	13.90	8.80	4.60	1.90
2,045	2,065	67.20	59.40	51.70	43.90	36.10	28.50	21.10	14.50	9.40	5.00	2.30
2,065	2,086	68.20	60.40	52.70	44.90	37.10	29.50	22.00	15.20	10.10	5.30	2.60
2,086	2,106	69.20	61.40	53.70	45.90	38.10	30.40	23.00	15.80	10.70	5.70	3.00
2,106	2,127	70.20	62.40	54.70	46.90	39.10	31.40	24.00	16.50	11.40	6.30	3.30
2,127	2,147	71.20	63.40	55.70	47.90	40.10	32.40	24.90	17.50	12.00	7.00	3.70
2,147	2,167	72.20	64.40	56.70	48.90	41.10	33.40	25.90	18.40	12.70	7.60	4.00
2,167	2,188	73.20	65.40	57.70	49.90	42.10	34.40	26.80	19.40	13.40	8.30	4.40
2,188	2,208	74.20	66.40	58.70	50.90	43.10	35.40	27.80	20.40	14.00	8.90	4.70
2,208	2,229	75.20	67.40	59.70	51.90	44.10	36.40	28.80	21.30	14.70	9.60	5.10
2,229	2,249	76.20	68.40	60.70	52.90	45.10	37.40	29.70	22.30	15.30	10.20	5.40
2,249	2,269	77.20	69.40	61.70	53.90	46.10	38.40	30.70	23.20	16.00	10.90	5.80
2,269	2,290	78.20	70.40	62.70	54.90	47.10	39.40	31.60	24.20	16.70	11.60	6.50
2,290	2,310	79.20	71.40	63.70	55.90	48.10	40.40	32.60	25.10	17.70	12.20	7.10
2,310	2,331	80.20	72.40	64.70	56.90	49.10	41.40	33.60	26.10	18.70	12.90	7.80
2,331	2,351	81.20	73.40	65.70	57.90	50.10	42.40	34.60	27.10	19.60	13.50	8.40

Married Persons, Semi-Monthly Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,372	2,392	83.20	75.40	67.70	59.90	52.10	44.40	36.60	29.00	21.50	14.80	9.80
2,392	2,412	84.20	76.40	68.70	60.90	53.10	45.40	37.60	29.90	22.50	15.50	10.40
2,412	2,433	85.20	77.40	69.70	61.90	54.10	46.40	38.60	30.90	23.50	16.10	11.10
2,433	2,453	86.20	78.40	70.70	62.90	55.10	47.40	39.60	31.90	24.40	17.00	11.70
2,453	2,474	87.20	79.40	71.70	63.90	56.10	48.40	40.60	32.90	25.40	17.90	12.40
2,474	2,494	88.20	80.40	72.70	64.90	57.10	49.40	41.60	33.90	26.30	18.90	13.00
2,494	2,514	89.20	81.40	73.70	65.90	58.10	50.40	42.60	34.90	27.30	19.90	13.70
2,514	2,535	90.20	82.40	74.70	66.90	59.10	51.40	43.60	35.90	28.30	20.80	14.30
2,535	2,555	91.20	83.40	75.70	67.90	60.10	52.40	44.60	36.90	29.20	21.80	15.00
2,555	2,576	92.20	84.40	76.70	68.90	61.10	53.40	45.60	37.90	30.20	22.70	15.60
2,576	2,596	93.20	85.40	77.70	69.90	62.10	54.40	46.60	38.90	31.10	23.70	16.30
2,596	2,616	94.20	86.40	78.70	70.90	63.10	55.40	47.60	39.90	32.10	24.70	17.20
2,616	2,637	95.20	87.40	79.70	71.90	64.10	56.40	48.60	40.90	33.10	25.60	18.20
2,637	2,657	96.20	88.40	80.70	72.90	65.10	57.40	49.60	41.90	34.10	26.60	19.10
2,657	2,678	97.20	89.40	81.70	73.90	66.10	58.40	50.60	42.90	35.10	27.50	20.10
2,678	2,698	98.20	90.40	82.70	74.90	67.10	59.40	51.60	43.90	36.10	28.50	21.00
2,698	2,718	99.20	91.40	83.70	75.90	68.10	60.40	52.60	44.90	37.10	29.40	22.00
2,718	2,739	100.20	92.40	84.70	76.90	69.10	61.40	53.60	45.90	38.10	30.40	23.00
2,739	2,759	101.20	93.40	85.70	77.90	70.10	62.40	54.60	46.90	39.10	31.40	23.90
2,759	2,780	102.20	94.40	86.70	78.90	71.10	63.40	55.60	47.90	40.10	32.30	24.90
2,780	2,800	103.20	95.40	87.70	79.90	72.10	64.40	56.60	48.90	41.10	33.30	25.80
2,800	2,820	104.20	96.40	88.70	80.90	73.10	65.40	57.60	49.90	42.10	34.30	26.80
2,820	2,841	105.20	97.40	89.70	81.90	74.10	66.40	58.60	50.90	43.10	35.30	27.80
2,841	2,861	106.20	98.40	90.70	82.90	75.10	67.40	59.60	51.90	44.10	36.30	28.70
2,861	2,882	107.20	99.40	91.70	83.90	76.10	68.40	60.60	52.90	45.10	37.30	29.70
2,882	2,902	108.20	100.40	92.70	84.90	77.10	69.40	61.60	53.90	46.10	38.30	30.60
2,902	2,923	109.20	101.40	93.70	85.90	78.10	70.40	62.60	54.90	47.10	39.30	31.60
2,923	2,943	110.20	102.40	94.70	86.90	79.10	71.40	63.60	55.90	48.10	40.30	32.60
2,943	2,963	111.20	103.40	95.70	87.90	80.10	72.40	64.60	56.90	49.10	41.30	33.60
2,963	2,984	112.20	104.40	96.70	88.90	81.10	73.40	65.60	57.90	50.10	42.30	34.60
2,984	2,984	112.70	104.90	97.20	89.40	81.60	73.90	66.10	58.40	50.60	42.80	35.10
2,984	3,004	113.20	105.40	97.70	89.90	82.10	74.40	66.60	58.90	51.10	43.30	35.60
3,004	3,025	114.20	106.40	98.70	90.90	83.10	75.40	67.60	59.90	52.10	44.30	36.60
3,025	3,045	115.20	107.40	99.70	91.90	84.10	76.40	68.60	60.90	53.10	45.30	37.60
3,045	3,065	116.20	108.40	100.70	92.90	85.10	77.40	69.60	61.90	54.10	46.30	38.60
3,065	3,086	117.20	109.40	101.70	93.90	86.10	78.40	70.60	62.90	55.10	47.30	39.60
3,086	3,106	118.20	110.40	102.70	94.90	87.10	79.40	71.60	63.90	56.10	48.30	40.60
3,106	3,127	119.20	111.40	103.70	95.90	88.10	80.40	72.60	64.90	57.10	49.30	41.60
3,127	3,147	120.20	112.40	104.70	96.90	89.10	81.40	73.60	65.90	58.10	50.30	42.60
3,147	3,167	121.20	113.40	105.70	97.90	90.10	82.40	74.60	66.90	59.10	51.30	43.60
3,167	3,188	122.20	114.40	106.70	98.90	91.10	83.40	75.60	67.90	60.10	52.30	44.60
3,188	3,208	123.20	115.40	107.70	99.90	92.10	84.40	76.60	68.90	61.10	53.30	45.60
3,208	3,229	124.20	116.40	108.70	100.90	93.10	85.40	77.60	69.90	62.10	54.30	46.60
3,229	3,249	125.20	117.40	109.70	101.90	94.10	86.40	78.60	70.90	63.10	55.30	47.60
3,249	3,269	126.20	118.40	110.70	102.90	95.10	87.40	79.60	71.90	64.10	56.30	48.60
3,269	3,290	127.20	119.40	111.70	103.90	96.10	88.40	80.60	72.90	65.10	57.30	49.60
3,290	3,310	128.20	120.40	112.70	104.90	97.10	89.40	81.60	73.90	66.10	58.30	50.60
3,310	3,331	129.20	121.40	113.70	105.90	98.10	90.40	82.60	74.90	67.10	59.30	51.60
3,331	3,351	130.20	122.40	114.70	106.90	99.10	91.40	83.60	75.90	68.10	60.30	52.60

Married Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,372	3,392	132.20	124.40	116.70	108.90	101.10	93.40	85.60	77.90	70.10	62.30	54.60
3,392	3,412	133.20	125.40	117.70	109.90	102.10	94.40	86.60	78.90	71.10	63.30	55.60
3,412	3,433	134.20	126.40	118.70	110.90	103.10	95.40	87.60	79.90	72.10	64.30	56.60
3,433	3,453	135.20	127.40	119.70	111.90	104.10	96.40	88.60	80.90	73.10	65.30	57.60
3,453	3,474	136.20	128.40	120.70	112.90	105.10	97.40	89.60	81.90	74.10	66.30	58.60
3,474	3,494	137.20	129.40	121.70	113.90	106.10	98.40	90.60	82.90	75.10	67.30	59.60
3,494	3,514	138.20	130.40	122.70	114.90	107.10	99.40	91.60	83.90	76.10	68.30	60.60
3,514	3,535	139.20	131.40	123.70	115.90	108.10	100.40	92.60	84.90	77.10	69.30	61.60
3,535	3,555	140.20	132.40	124.70	116.90	109.10	101.40	93.60	85.90	78.10	70.30	62.60
3,555	3,576	141.20	133.40	125.70	117.90	110.10	102.40	94.60	86.90	79.10	71.30	63.60
3,576	3,596	142.20	134.40	126.70	118.90	111.10	103.40	95.60	87.90	80.10	72.30	64.60
3,596	3,616	143.20	135.40	127.70	119.90	112.10	104.40	96.60	88.90	81.10	73.30	65.60
3,616	3,637	144.20	136.40	128.70	120.90	113.10	105.40	97.60	89.90	82.10	74.30	66.60
3,637	3,657	145.20	137.40	129.70	121.90	114.10	106.40	98.60	90.90	83.10	75.30	67.60
3,657	3,678	146.20	138.40	130.70	122.90	115.10	107.40	99.60	91.90	84.10	76.30	68.60
3,678	3,698	147.20	139.40	131.70	123.90	116.10	108.40	100.60	92.90	85.10	77.30	69.60

3,698 and over

Use Percentage Method Tables

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2012

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,354	1,374	35.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,374	1,395	36.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,395	1,415	37.00	22.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,415	1,436	38.00	23.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,436	1,456	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,456	1,476	40.00	25.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,476	1,497	41.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,497	1,517	42.00	27.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,517	1,538	43.00	28.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,538	1,558	44.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,558	1,578	45.00	30.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,578	1,599	46.00	31.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,599	1,619	47.00	32.00	19.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,619	1,640	48.00	33.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,640	1,660	49.00	34.00	20.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,660	1,681	50.00	35.00	21.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,681	1,701	51.00	36.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,701	1,721	52.00	36.00	22.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,721	1,742	53.00	37.00	23.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,742	1,762	54.00	38.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,762	1,783	55.00	39.00	24.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,783	1,803	56.00	40.00	25.00	14.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
1,803	1,823	57.00	41.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
1,823	1,844	58.00	42.00	27.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
1,844	1,864	59.00	43.00	28.00	16.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
1,864	1,885	60.00	44.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
1,885	1,905	61.00	45.00	30.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
1,905	1,925	62.00	46.00	31.00	18.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
1,925	1,946	63.00	47.00	32.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
1,946	1,966	64.00	48.00	33.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
1,966	1,987	65.00	49.00	34.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
1,987	2,007	66.00	50.00	35.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,007	2,027	67.00	51.00	36.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,027	2,048	68.00	52.00	37.00	22.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00
2,048	2,068	69.00	53.00	38.00	23.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,068	2,089	70.00	54.00	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,089	2,109	71.00	55.00	40.00	25.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00
2,109	2,129	72.00	56.00	41.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00
2,129	2,150	73.00	57.00	42.00	27.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00
2,150	2,167	74.00	58.00	43.00	28.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00
2,167	2,208	75.00	60.00	44.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00
2,208	2,249	77.00	62.00	46.00	31.00	18.00	8.00	3.00	0.00	0.00	0.00	0.00
2,249	2,289	79.00	64.00	48.00	33.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00
2,289	2,330	81.00	66.00	50.00	35.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00
2,330	2,371	83.00	68.00	52.00	37.00	22.00	12.00	5.00	0.00	0.00	0.00	0.00

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,371	2,412	85.00	70.00	54.00	39.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00
2,412	2,453	87.00	72.00	56.00	41.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00
2,453	2,493	89.00	74.00	58.00	43.00	28.00	16.00	7.00	1.00	0.00	0.00	0.00
2,493	2,534	91.00	76.00	60.00	45.00	30.00	17.00	7.00	2.00	0.00	0.00	0.00
2,534	2,575	93.00	78.00	62.00	47.00	31.00	18.00	8.00	3.00	0.00	0.00	0.00
2,575	2,616	95.00	80.00	64.00	49.00	33.00	20.00	10.00	3.00	0.00	0.00	0.00
2,616	2,657	97.00	82.00	66.00	51.00	35.00	21.00	11.00	4.00	0.00	0.00	0.00
2,657	2,698	99.00	84.00	68.00	53.00	37.00	22.00	12.00	5.00	0.00	0.00	0.00
2,698	2,738	101.00	86.00	70.00	55.00	39.00	24.00	14.00	5.00	0.00	0.00	0.00
2,738	2,779	103.00	88.00	72.00	57.00	41.00	26.00	15.00	6.00	1.00	0.00	0.00
2,779	2,820	105.00	90.00	74.00	59.00	43.00	28.00	16.00	7.00	1.00	0.00	0.00
2,820	2,861	107.00	92.00	76.00	61.00	45.00	30.00	17.00	8.00	2.00	0.00	0.00
2,861	2,902	109.00	94.00	78.00	63.00	47.00	32.00	19.00	9.00	3.00	0.00	0.00
2,902	2,942	111.00	96.00	80.00	65.00	49.00	34.00	20.00	10.00	4.00	0.00	0.00
2,942	2,983	113.00	98.00	82.00	67.00	51.00	36.00	21.00	11.00	4.00	0.00	0.00
2,983	3,024	115.00	100.00	84.00	69.00	53.00	38.00	23.00	13.00	5.00	0.00	0.00
3,024	3,065	117.00	102.00	86.00	71.00	55.00	40.00	25.00	14.00	6.00	0.00	0.00
3,065	3,106	119.00	104.00	88.00	73.00	57.00	42.00	27.00	15.00	6.00	1.00	0.00
3,106	3,147	121.00	106.00	90.00	75.00	59.00	44.00	29.00	16.00	7.00	2.00	0.00
3,147	3,187	123.00	108.00	92.00	77.00	61.00	46.00	30.00	18.00	8.00	2.00	0.00
3,187	3,228	125.00	110.00	94.00	79.00	63.00	48.00	32.00	19.00	9.00	3.00	0.00
3,228	3,269	127.00	112.00	96.00	81.00	65.00	50.00	34.00	20.00	10.00	4.00	0.00
3,269	3,310	129.00	114.00	98.00	83.00	67.00	52.00	36.00	22.00	12.00	4.00	0.00
3,310	3,351	131.00	116.00	100.00	85.00	69.00	54.00	38.00	23.00	13.00	5.00	0.00
3,351	3,391	133.00	118.00	102.00	87.00	71.00	56.00	40.00	25.00	14.00	6.00	0.00
3,391	3,432	135.00	120.00	104.00	89.00	73.00	58.00	42.00	27.00	16.00	7.00	1.00
3,432	3,473	137.00	122.00	106.00	91.00	75.00	60.00	44.00	29.00	17.00	7.00	2.00
3,473	3,500	139.00	123.00	108.00	92.00	77.00	61.00	46.00	31.00	18.00	8.00	2.00
3,500	3,541	140.00	125.00	109.00	94.00	78.00	63.00	47.00	32.00	19.00	9.00	3.00
3,541	3,582	142.00	127.00	111.00	96.00	80.00	65.00	49.00	34.00	20.00	10.00	4.00
3,582	3,623	144.00	129.00	113.00	98.00	82.00	67.00	51.00	36.00	22.00	11.00	4.00
3,623	3,664	146.00	131.00	115.00	100.00	84.00	69.00	53.00	38.00	23.00	13.00	5.00
3,664	3,704	148.00	133.00	117.00	102.00	86.00	71.00	55.00	40.00	25.00	14.00	6.00
3,704	3,745	150.00	135.00	119.00	104.00	88.00	73.00	57.00	42.00	27.00	15.00	6.00
3,745	3,786	152.00	137.00	121.00	106.00	90.00	75.00	59.00	44.00	29.00	17.00	7.00
3,786	3,827	154.00	139.00	123.00	108.00	92.00	77.00	61.00	46.00	31.00	18.00	8.00
3,827	3,868	156.00	141.00	125.00	110.00	94.00	79.00	63.00	48.00	33.00	19.00	9.00
3,868	3,908	158.00	143.00	127.00	112.00	96.00	81.00	65.00	50.00	35.00	21.00	10.00
3,908	3,949	160.00	145.00	129.00	114.00	98.00	83.00	67.00	52.00	37.00	22.00	12.00
3,949	3,990	162.00	147.00	131.00	116.00	100.00	85.00	69.00	54.00	38.00	24.00	13.00
3,990	4,031	164.00	149.00	133.00	118.00	102.00	87.00	71.00	56.00	40.00	25.00	14.00
4,031	4,072	166.00	151.00	135.00	120.00	104.00	89.00	73.00	58.00	42.00	27.00	16.00
4,072	4,112	168.00	153.00	137.00	122.00	106.00	91.00	75.00	60.00	44.00	29.00	17.00
4,112	4,153	170.00	155.00	139.00	124.00	108.00	93.00	77.00	62.00	46.00	31.00	18.00
4,153	4,194	172.00	157.00	141.00	126.00	110.00	95.00	79.00	64.00	48.00	33.00	20.00

Single Persons, Monthly Payroll Period**For Wages Paid On or After January 1, 2012**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
4,194	4,235	174.00	159.00	143.00	128.00	112.00	97.00	81.00	66.00	50.00	35.00	21.00
4,235	4,276	176.00	161.00	145.00	130.00	114.00	99.00	83.00	68.00	52.00	37.00	22.00
4,276	4,317	178.00	163.00	147.00	132.00	116.00	101.00	85.00	70.00	54.00	39.00	24.00
4,317	4,357	180.00	165.00	149.00	134.00	118.00	103.00	87.00	72.00	56.00	41.00	26.00
4,357	4,398	182.00	167.00	151.00	136.00	120.00	105.00	89.00	74.00	58.00	43.00	28.00
4,398	4,439	184.00	169.00	153.00	138.00	122.00	107.00	91.00	76.00	60.00	45.00	30.00
4,439	4,480	186.00	171.00	155.00	140.00	124.00	109.00	93.00	78.00	62.00	47.00	32.00
4,480	4,521	188.00	173.00	157.00	142.00	126.00	111.00	95.00	80.00	64.00	49.00	34.00
4,521	4,561	190.00	175.00	159.00	144.00	128.00	113.00	97.00	82.00	66.00	51.00	36.00
4,561	4,602	192.00	177.00	161.00	146.00	130.00	115.00	99.00	84.00	68.00	53.00	37.00
4,602	4,643	194.00	179.00	163.00	148.00	132.00	117.00	101.00	86.00	70.00	55.00	39.00
4,643	4,684	196.00	181.00	165.00	150.00	134.00	119.00	103.00	88.00	72.00	57.00	41.00
4,684	4,725	198.00	183.00	167.00	152.00	136.00	121.00	105.00	90.00	74.00	59.00	43.00
4,725	4,766	200.00	185.00	169.00	154.00	138.00	123.00	107.00	92.00	76.00	61.00	45.00
4,766	4,806	202.00	187.00	171.00	156.00	140.00	125.00	109.00	94.00	78.00	63.00	47.00
4,806	4,847	204.00	189.00	173.00	158.00	142.00	127.00	111.00	96.00	80.00	65.00	49.00
4,847	4,888	206.00	191.00	175.00	160.00	144.00	129.00	113.00	98.00	82.00	67.00	51.00
4,888	4,929	208.00	193.00	177.00	162.00	146.00	131.00	115.00	100.00	84.00	69.00	53.00
4,929	4,970	210.00	195.00	179.00	164.00	148.00	133.00	117.00	102.00	86.00	71.00	55.00
4,970	5,010	212.00	197.00	181.00	166.00	150.00	135.00	119.00	104.00	88.00	73.00	57.00
5,010	5,051	214.00	199.00	183.00	168.00	152.00	137.00	121.00	106.00	90.00	75.00	59.00
5,051	5,092	216.00	201.00	185.00	170.00	154.00	139.00	123.00	108.00	92.00	77.00	61.00
5,092	5,133	218.00	203.00	187.00	172.00	156.00	141.00	125.00	110.00	94.00	79.00	63.00
5,133	5,174	220.00	205.00	189.00	174.00	158.00	143.00	127.00	112.00	96.00	81.00	65.00
5,174	5,215	222.00	207.00	191.00	176.00	160.00	145.00	129.00	114.00	98.00	83.00	67.00
5,215	5,255	224.00	209.00	193.00	178.00	162.00	147.00	131.00	116.00	100.00	85.00	69.00
5,255	5,296	226.00	211.00	195.00	180.00	164.00	149.00	133.00	118.00	102.00	87.00	71.00
5,296	5,337	228.00	213.00	197.00	182.00	166.00	151.00	135.00	120.00	104.00	89.00	73.00
5,337	5,378	230.00	215.00	199.00	184.00	168.00	153.00	137.00	122.00	106.00	91.00	75.00
5,378	5,417	232.00	217.00	201.00	186.00	170.00	155.00	139.00	124.00	108.00	93.00	77.00

5,417 and over**Use Percentage Method Tables**

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,221	2,242	43.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,242	2,264	44.00	30.00	20.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,264	2,285	45.00	31.00	21.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
2,285	2,306	46.00	32.00	22.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
2,306	2,327	47.00	32.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
2,327	2,349	48.00	33.00	23.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,349	2,370	49.00	34.00	24.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
2,370	2,391	50.00	35.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
2,391	2,413	51.00	36.00	25.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,413	2,434	52.00	37.00	26.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
2,434	2,455	53.00	38.00	26.00	16.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,455	2,476	54.00	39.00	27.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
2,476	2,498	55.00	40.00	28.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
2,498	2,519	56.00	41.00	28.00	18.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,519	2,540	57.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
2,540	2,562	58.00	43.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
2,562	2,583	59.00	44.00	30.00	20.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,583	2,604	60.00	45.00	31.00	21.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00
2,604	2,625	61.00	46.00	32.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00
2,625	2,647	62.00	47.00	32.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00
2,647	2,668	63.00	48.00	33.00	23.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00
2,668	2,675	64.00	49.00	34.00	23.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00
2,675	2,695	65.00	50.00	35.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00	0.00
2,695	2,716	66.00	51.00	36.00	25.00	14.00	8.00	2.00	0.00	0.00	0.00	0.00
2,716	2,736	67.00	52.00	37.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00
2,736	2,757	68.00	52.00	38.00	26.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00
2,757	2,777	69.00	53.00	39.00	27.00	16.00	9.00	3.00	0.00	0.00	0.00	0.00
2,777	2,797	70.00	54.00	40.00	27.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00
2,797	2,818	71.00	55.00	40.00	28.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00
2,818	2,838	72.00	56.00	41.00	28.00	18.00	10.00	4.00	0.00	0.00	0.00	0.00
2,838	2,859	73.00	57.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00
2,859	2,879	74.00	58.00	43.00	30.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00
2,879	2,899	75.00	59.00	44.00	30.00	20.00	11.00	5.00	0.00	0.00	0.00	0.00
2,899	2,920	76.00	60.00	45.00	31.00	21.00	11.00	6.00	0.00	0.00	0.00	0.00
2,920	2,940	77.00	61.00	46.00	32.00	22.00	11.00	6.00	1.00	0.00	0.00	0.00
2,940	2,961	78.00	62.00	47.00	32.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00
2,961	2,981	79.00	63.00	48.00	33.00	23.00	13.00	7.00	1.00	0.00	0.00	0.00
2,981	3,002	80.00	64.00	49.00	34.00	24.00	13.00	7.00	2.00	0.00	0.00	0.00
3,002	3,022	81.00	65.00	50.00	35.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00
3,022	3,042	82.00	66.00	51.00	36.00	25.00	15.00	8.00	2.00	0.00	0.00	0.00
3,042	3,063	83.00	67.00	52.00	37.00	26.00	15.00	8.00	3.00	0.00	0.00	0.00
3,063	3,083	84.00	68.00	53.00	38.00	26.00	16.00	8.00	3.00	0.00	0.00	0.00
3,083	3,104	85.00	69.00	54.00	39.00	27.00	17.00	9.00	3.00	0.00	0.00	0.00
3,104	3,124	86.00	70.00	55.00	40.00	28.00	17.00	9.00	4.00	0.00	0.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,124	3,144	87.00	71.00	56.00	41.00	28.00	18.00	10.00	4.00	0.00	0.00	0.00
3,144	3,165	88.00	72.00	57.00	42.00	29.00	19.00	10.00	4.00	0.00	0.00	0.00
3,165	3,185	89.00	73.00	58.00	43.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00
3,185	3,206	90.00	74.00	59.00	44.00	30.00	20.00	11.00	5.00	0.00	0.00	0.00
3,206	3,226	91.00	75.00	60.00	45.00	31.00	21.00	11.00	6.00	0.00	0.00	0.00
3,226	3,246	92.00	76.00	61.00	46.00	31.00	21.00	11.00	6.00	0.00	0.00	0.00
3,246	3,267	93.00	77.00	62.00	47.00	32.00	22.00	12.00	6.00	1.00	0.00	0.00
3,267	3,287	94.00	78.00	63.00	48.00	33.00	23.00	12.00	7.00	1.00	0.00	0.00
3,287	3,308	95.00	79.00	63.00	49.00	34.00	23.00	13.00	7.00	2.00	0.00	0.00
3,308	3,328	96.00	80.00	64.00	50.00	35.00	24.00	14.00	7.00	2.00	0.00	0.00
3,328	3,348	97.00	81.00	65.00	51.00	36.00	25.00	14.00	8.00	2.00	0.00	0.00
3,348	3,369	98.00	82.00	66.00	51.00	37.00	25.00	15.00	8.00	3.00	0.00	0.00
3,369	3,389	99.00	83.00	67.00	52.00	38.00	26.00	16.00	8.00	3.00	0.00	0.00
3,389	3,410	100.00	84.00	68.00	53.00	39.00	27.00	16.00	9.00	3.00	0.00	0.00
3,410	3,430	101.00	85.00	69.00	54.00	39.00	27.00	17.00	9.00	4.00	0.00	0.00
3,430	3,451	102.00	86.00	70.00	55.00	40.00	28.00	18.00	9.00	4.00	0.00	0.00
3,451	3,471	103.00	87.00	71.00	56.00	41.00	28.00	18.00	10.00	4.00	0.00	0.00
3,471	3,491	104.00	88.00	72.00	57.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00
3,491	3,512	105.00	89.00	73.00	58.00	43.00	30.00	20.00	10.00	5.00	0.00	0.00
3,512	3,532	106.00	90.00	74.00	59.00	44.00	30.00	20.00	11.00	5.00	0.00	0.00
3,532	3,553	107.00	91.00	75.00	60.00	45.00	31.00	21.00	11.00	6.00	0.00	0.00
3,553	3,573	108.00	92.00	76.00	61.00	46.00	32.00	22.00	11.00	6.00	1.00	0.00
3,573	3,593	109.00	93.00	77.00	62.00	47.00	32.00	22.00	12.00	6.00	1.00	0.00
3,593	3,614	110.00	94.00	78.00	63.00	48.00	33.00	23.00	13.00	7.00	1.00	0.00
3,614	3,634	111.00	95.00	79.00	64.00	49.00	34.00	24.00	13.00	7.00	2.00	0.00
3,634	3,655	112.00	96.00	80.00	65.00	50.00	35.00	24.00	14.00	7.00	2.00	0.00
3,655	3,675	113.00	97.00	81.00	66.00	51.00	36.00	25.00	15.00	8.00	2.00	0.00
3,675	3,695	114.00	98.00	82.00	67.00	52.00	37.00	26.00	15.00	8.00	3.00	0.00
3,695	3,716	115.00	99.00	83.00	68.00	53.00	38.00	26.00	16.00	8.00	3.00	0.00
3,716	3,736	116.00	100.00	84.00	69.00	54.00	39.00	27.00	17.00	9.00	3.00	0.00
3,736	3,757	117.00	101.00	85.00	70.00	55.00	40.00	27.00	17.00	9.00	4.00	0.00
3,757	3,777	118.00	102.00	86.00	71.00	56.00	41.00	28.00	18.00	9.00	4.00	0.00
3,777	3,797	119.00	103.00	87.00	72.00	57.00	42.00	29.00	19.00	10.00	4.00	0.00
3,797	3,818	120.00	104.00	88.00	73.00	58.00	43.00	29.00	19.00	10.00	5.00	0.00
3,818	3,838	121.00	105.00	89.00	74.00	59.00	44.00	30.00	20.00	11.00	5.00	0.00
3,838	3,859	122.00	106.00	90.00	75.00	60.00	45.00	31.00	21.00	11.00	5.00	0.00
3,859	3,879	123.00	107.00	91.00	76.00	61.00	46.00	31.00	21.00	11.00	6.00	0.00
3,879	3,899	124.00	108.00	92.00	77.00	62.00	47.00	32.00	22.00	12.00	6.00	1.00
3,899	3,920	125.00	109.00	93.00	78.00	62.00	48.00	33.00	23.00	12.00	7.00	1.00
3,920	3,940	126.00	110.00	94.00	79.00	63.00	49.00	34.00	23.00	13.00	7.00	2.00
3,940	3,961	127.00	111.00	95.00	80.00	64.00	50.00	35.00	24.00	14.00	7.00	2.00
3,961	3,981	128.00	112.00	96.00	81.00	65.00	50.00	36.00	25.00	14.00	8.00	2.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,981	4,002	129.00	113.00	97.00	82.00	66.00	51.00	37.00	25.00	15.00	8.00	3.00
4,002	4,008	129.00	114.00	98.00	83.00	67.00	52.00	37.00	26.00	15.00	8.00	3.00
4,008	4,049	130.00	115.00	99.00	84.00	68.00	53.00	38.00	26.00	16.00	9.00	3.00
4,049	4,090	132.00	117.00	101.00	86.00	70.00	55.00	40.00	28.00	18.00	9.00	4.00
4,090	4,131	134.00	119.00	103.00	88.00	72.00	57.00	42.00	29.00	19.00	10.00	5.00
4,131	4,172	136.00	121.00	105.00	90.00	74.00	59.00	44.00	30.00	20.00	11.00	5.00
4,172	4,212	138.00	123.00	107.00	92.00	76.00	61.00	46.00	32.00	21.00	11.00	6.00
4,212	4,253	140.00	125.00	109.00	94.00	78.00	63.00	48.00	33.00	23.00	13.00	7.00
4,253	4,294	142.00	127.00	111.00	96.00	80.00	65.00	50.00	35.00	24.00	14.00	7.00
4,294	4,335	144.00	129.00	113.00	98.00	82.00	67.00	52.00	37.00	25.00	15.00	8.00
4,335	4,376	146.00	131.00	115.00	100.00	84.00	69.00	54.00	39.00	27.00	17.00	9.00
4,376	4,416	148.00	133.00	117.00	102.00	86.00	71.00	56.00	41.00	28.00	18.00	9.00
4,416	4,457	150.00	135.00	119.00	104.00	88.00	73.00	58.00	43.00	29.00	19.00	10.00
4,457	4,498	152.00	137.00	121.00	106.00	90.00	75.00	59.00	45.00	31.00	20.00	11.00
4,498	4,539	154.00	139.00	123.00	108.00	92.00	77.00	61.00	46.00	32.00	22.00	12.00
4,539	4,580	156.00	141.00	125.00	110.00	94.00	79.00	63.00	48.00	34.00	23.00	13.00
4,580	4,621	158.00	143.00	127.00	112.00	96.00	81.00	65.00	50.00	35.00	24.00	14.00
4,621	4,661	160.00	145.00	129.00	114.00	98.00	83.00	67.00	52.00	37.00	26.00	16.00
4,661	4,702	162.00	147.00	131.00	116.00	100.00	85.00	69.00	54.00	39.00	27.00	17.00
4,702	4,743	164.00	149.00	133.00	118.00	102.00	87.00	71.00	56.00	41.00	28.00	18.00
4,743	4,784	166.00	151.00	135.00	120.00	104.00	89.00	73.00	58.00	43.00	30.00	19.00
4,784	4,825	168.00	153.00	137.00	122.00	106.00	91.00	75.00	60.00	45.00	31.00	21.00
4,825	4,865	170.00	155.00	139.00	124.00	108.00	93.00	77.00	62.00	47.00	32.00	22.00
4,865	4,906	172.00	157.00	141.00	126.00	110.00	95.00	79.00	64.00	49.00	34.00	23.00
4,906	4,947	174.00	159.00	143.00	128.00	112.00	97.00	81.00	66.00	51.00	36.00	25.00
4,947	4,988	176.00	161.00	145.00	130.00	114.00	99.00	83.00	68.00	53.00	38.00	26.00
4,988	5,029	178.00	163.00	147.00	132.00	116.00	101.00	85.00	70.00	55.00	40.00	27.00
5,029	5,070	180.00	165.00	149.00	134.00	118.00	103.00	87.00	72.00	57.00	42.00	29.00
5,070	5,110	182.00	167.00	151.00	136.00	120.00	105.00	89.00	74.00	58.00	44.00	30.00
5,110	5,151	184.00	169.00	153.00	138.00	122.00	107.00	91.00	76.00	60.00	45.00	31.00
5,151	5,192	186.00	171.00	155.00	140.00	124.00	109.00	93.00	78.00	62.00	47.00	33.00
5,192	5,233	188.00	173.00	157.00	142.00	126.00	111.00	95.00	80.00	64.00	49.00	34.00
5,233	5,274	190.00	175.00	159.00	144.00	128.00	113.00	97.00	82.00	66.00	51.00	36.00
5,274	5,314	192.00	177.00	161.00	146.00	130.00	115.00	99.00	84.00	68.00	53.00	38.00
5,314	5,355	194.00	179.00	163.00	148.00	132.00	117.00	101.00	86.00	70.00	55.00	40.00
5,355	5,396	196.00	181.00	165.00	150.00	134.00	119.00	103.00	88.00	72.00	57.00	42.00
5,396	5,437	198.00	183.00	167.00	152.00	136.00	121.00	105.00	90.00	74.00	59.00	44.00
5,437	5,478	200.00	185.00	169.00	154.00	138.00	123.00	107.00	92.00	76.00	61.00	46.00
5,478	5,519	202.00	187.00	171.00	156.00	140.00	125.00	109.00	94.00	78.00	63.00	48.00
5,519	5,559	204.00	189.00	173.00	158.00	142.00	127.00	111.00	96.00	80.00	65.00	50.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
5,559	5,600	206.00	191.00	175.00	160.00	144.00	129.00	113.00	98.00	82.00	67.00	52.00
5,600	5,641	208.00	193.00	177.00	162.00	146.00	131.00	115.00	100.00	84.00	69.00	54.00
5,641	5,682	210.00	195.00	179.00	164.00	148.00	133.00	117.00	102.00	86.00	71.00	56.00
5,682	5,723	212.00	197.00	181.00	166.00	150.00	135.00	119.00	104.00	88.00	73.00	57.00
5,723	5,763	214.00	199.00	183.00	168.00	152.00	137.00	121.00	106.00	90.00	75.00	59.00
5,763	5,804	216.00	201.00	185.00	170.00	154.00	139.00	123.00	108.00	92.00	77.00	61.00
5,804	5,845	218.00	203.00	187.00	172.00	156.00	141.00	125.00	110.00	94.00	79.00	63.00
5,845	5,886	220.00	205.00	189.00	174.00	158.00	143.00	127.00	112.00	96.00	81.00	65.00
5,886	5,927	222.00	207.00	191.00	176.00	160.00	145.00	129.00	114.00	98.00	83.00	67.00
5,927	5,968	224.00	209.00	193.00	178.00	162.00	147.00	131.00	116.00	100.00	85.00	69.00
5,968	5,968	225.00	210.00	194.00	179.00	163.00	148.00	132.00	117.00	101.00	86.00	70.00
5,968	6,008	226.00	211.00	195.00	180.00	164.00	149.00	133.00	118.00	102.00	87.00	71.00
6,008	6,049	228.00	213.00	197.00	182.00	166.00	151.00	135.00	120.00	104.00	89.00	73.00
6,049	6,090	230.00	215.00	199.00	184.00	168.00	153.00	137.00	122.00	106.00	91.00	75.00
6,090	6,131	232.00	217.00	201.00	186.00	170.00	155.00	139.00	124.00	108.00	93.00	77.00
6,131	6,172	234.00	219.00	203.00	188.00	172.00	157.00	141.00	126.00	110.00	95.00	79.00
6,172	6,212	236.00	221.00	205.00	190.00	174.00	159.00	143.00	128.00	112.00	97.00	81.00
6,212	6,253	238.00	223.00	207.00	192.00	176.00	161.00	145.00	130.00	114.00	99.00	83.00
6,253	6,294	240.00	225.00	209.00	194.00	178.00	163.00	147.00	132.00	116.00	101.00	85.00
6,294	6,335	242.00	227.00	211.00	196.00	180.00	165.00	149.00	134.00	118.00	103.00	87.00
6,335	6,376	244.00	229.00	213.00	198.00	182.00	167.00	151.00	136.00	120.00	105.00	89.00
6,376	6,416	246.00	231.00	215.00	200.00	184.00	169.00	153.00	138.00	122.00	107.00	91.00
6,416	6,457	248.00	233.00	217.00	202.00	186.00	171.00	155.00	140.00	124.00	109.00	93.00
6,457	6,498	250.00	235.00	219.00	204.00	188.00	173.00	157.00	142.00	126.00	111.00	95.00
6,498	6,539	252.00	237.00	221.00	206.00	190.00	175.00	159.00	144.00	128.00	113.00	97.00
6,539	6,580	254.00	239.00	223.00	208.00	192.00	177.00	161.00	146.00	130.00	115.00	99.00
6,580	6,621	256.00	241.00	225.00	210.00	194.00	179.00	163.00	148.00	132.00	117.00	101.00
6,621	6,661	258.00	243.00	227.00	212.00	196.00	181.00	165.00	150.00	134.00	119.00	103.00
6,661	6,702	260.00	245.00	229.00	214.00	198.00	183.00	167.00	152.00	136.00	121.00	105.00
6,702	6,743	262.00	247.00	231.00	216.00	200.00	185.00	169.00	154.00	138.00	123.00	107.00
6,743	6,784	264.00	249.00	233.00	218.00	202.00	187.00	171.00	156.00	140.00	125.00	109.00
6,784	6,825	266.00	251.00	235.00	220.00	204.00	189.00	173.00	158.00	142.00	127.00	111.00
6,825	6,865	268.00	253.00	237.00	222.00	206.00	191.00	175.00	160.00	144.00	129.00	113.00
6,865	6,906	270.00	255.00	239.00	224.00	208.00	193.00	177.00	162.00	146.00	131.00	115.00
6,906	6,947	272.00	257.00	241.00	226.00	210.00	195.00	179.00	164.00	148.00	133.00	117.00
6,947	6,988	274.00	259.00	243.00	228.00	212.00	197.00	181.00	166.00	150.00	135.00	119.00
6,988	7,029	276.00	261.00	245.00	230.00	214.00	199.00	183.00	168.00	152.00	137.00	121.00
7,029	7,070	278.00	263.00	247.00	232.00	216.00	201.00	185.00	170.00	154.00	139.00	123.00
7,070	7,110	280.00	265.00	249.00	234.00	218.00	203.00	187.00	172.00	156.00	141.00	125.00
7,110	7,151	282.00	267.00	251.00	236.00	220.00	205.00	189.00	174.00	158.00	143.00	127.00
7,151	7,192	284.00	269.00	253.00	238.00	222.00	207.00	191.00	176.00	160.00	145.00	129.00

If the wages are:		And the number of withholding allowances claimed is:											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
7,192	7,233	286.00	271.00	255.00	240.00	224.00	209.00	193.00	178.00	162.00	147.00	131.00	
7,233	7,274	288.00	273.00	257.00	242.00	226.00	211.00	195.00	180.00	164.00	149.00	133.00	
7,274	7,314	290.00	275.00	259.00	244.00	228.00	213.00	197.00	182.00	166.00	151.00	135.00	
7,314	7,355	292.00	277.00	261.00	246.00	230.00	215.00	199.00	184.00	168.00	153.00	137.00	
7,355	7,396	294.00	279.00	263.00	248.00	232.00	217.00	201.00	186.00	170.00	155.00	139.00	
7,396	7,437	296.00	281.00	265.00	250.00	234.00	219.00	203.00	188.00	172.00	157.00	141.00	
7,437	7,478	298.00	283.00	267.00	252.00	236.00	221.00	205.00	190.00	174.00	159.00	143.00	
7,478	7,519	300.00	285.00	269.00	254.00	238.00	223.00	207.00	192.00	176.00	161.00	145.00	
7,519	7,559	302.00	287.00	271.00	256.00	240.00	225.00	209.00	194.00	178.00	163.00	147.00	
7,559	7,600	304.00	289.00	273.00	258.00	242.00	227.00	211.00	196.00	180.00	165.00	149.00	
7,600	7,641	306.00	291.00	275.00	260.00	244.00	229.00	213.00	198.00	182.00	167.00	151.00	
7,641	7,682	308.00	293.00	277.00	262.00	246.00	231.00	215.00	200.00	184.00	169.00	153.00	
7,682	7,723	310.00	295.00	279.00	264.00	248.00	233.00	217.00	202.00	186.00	171.00	155.00	
7,723	7,763	312.00	297.00	281.00	266.00	250.00	235.00	219.00	204.00	188.00	173.00	157.00	
7,763	7,804	314.00	299.00	283.00	268.00	252.00	237.00	221.00	206.00	190.00	175.00	159.00	
7,804	7,845	316.00	301.00	285.00	270.00	254.00	239.00	223.00	208.00	192.00	177.00	161.00	
7,845	7,886	318.00	303.00	287.00	272.00	256.00	241.00	225.00	210.00	194.00	179.00	163.00	
7,886	7,927	320.00	305.00	289.00	274.00	258.00	243.00	227.00	212.00	196.00	181.00	165.00	
7,927	7,968	322.00	307.00	291.00	276.00	260.00	245.00	229.00	214.00	198.00	183.00	167.00	
7,968	8,008	324.00	309.00	293.00	278.00	262.00	247.00	231.00	216.00	200.00	185.00	169.00	
8,008	8,049	326.00	311.00	295.00	280.00	264.00	249.00	233.00	218.00	202.00	187.00	171.00	
8,049	8,090	328.00	313.00	297.00	282.00	266.00	251.00	235.00	220.00	204.00	189.00	173.00	
8,090	8,131	330.00	315.00	299.00	284.00	268.00	253.00	237.00	222.00	206.00	191.00	175.00	
8,131	8,172	332.00	317.00	301.00	286.00	270.00	255.00	239.00	224.00	208.00	193.00	177.00	
8,172	8,212	334.00	319.00	303.00	288.00	272.00	257.00	241.00	226.00	210.00	195.00	179.00	
8,212	8,253	336.00	321.00	305.00	290.00	274.00	259.00	243.00	228.00	212.00	197.00	181.00	
8,253	8,294	338.00	323.00	307.00	292.00	276.00	261.00	245.00	230.00	214.00	199.00	183.00	
8,294	8,335	340.00	325.00	309.00	294.00	278.00	263.00	247.00	232.00	216.00	201.00	185.00	
8,335	8,376	342.00	327.00	311.00	296.00	280.00	265.00	249.00	234.00	218.00	203.00	187.00	
8,376	8,416	344.00	329.00	313.00	298.00	282.00	267.00	251.00	236.00	220.00	205.00	189.00	
8,416	8,457	346.00	331.00	315.00	300.00	284.00	269.00	253.00	238.00	222.00	207.00	191.00	
8,457	8,498	348.00	333.00	317.00	302.00	286.00	271.00	255.00	240.00	224.00	209.00	193.00	
8,498	8,539	350.00	335.00	319.00	304.00	288.00	273.00	257.00	242.00	226.00	211.00	195.00	
8,539	8,580	352.00	337.00	321.00	306.00	290.00	275.00	259.00	244.00	228.00	213.00	197.00	
8,580	8,621	354.00	339.00	323.00	308.00	292.00	277.00	261.00	246.00	230.00	215.00	199.00	
8,621	8,661	356.00	341.00	325.00	310.00	294.00	279.00	263.00	248.00	232.00	217.00	201.00	
8,661	8,702	358.00	343.00	327.00	312.00	296.00	281.00	265.00	250.00	234.00	219.00	203.00	
8,702	8,743	360.00	345.00	329.00	314.00	298.00	283.00	267.00	252.00	236.00	221.00	205.00	
8,743	8,784	362.00	347.00	331.00	316.00	300.00	285.00	269.00	254.00	238.00	223.00	207.00	
8,784	8,825	364.00	349.00	333.00	318.00	302.00	287.00	271.00	256.00	240.00	225.00	209.00	

8,825 and over

Use Percentage Method Tables

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	16	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	19	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	22	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	25	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	28	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	32	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	35	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	38	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	43	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	45	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	52	1.00	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	54	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	56	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	58	1.30	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	60	1.40	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	62	1.50	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	65	1.60	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	67	1.70	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	69	1.80	1.20	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	71	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	73	2.00	1.30	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
73	75	2.10	1.40	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
75	77	2.20	1.50	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
77	79	2.30	1.60	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
79	81	2.40	1.70	1.00	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00
81	83	2.50	1.80	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
83	85	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
85	87	2.70	2.00	1.30	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00
87	89	2.80	2.10	1.40	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00
89	91	2.90	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
91	93	3.00	2.30	1.60	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00
93	95	3.10	2.40	1.70	1.00	0.60	0.20	0.00	0.00	0.00	0.00	0.00
95	97	3.20	2.50	1.80	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00
97	99	3.30	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00
99	101	3.40	2.70	2.00	1.30	0.70	0.30	0.10	0.00	0.00	0.00	0.00
101	103	3.50	2.80	2.10	1.40	0.80	0.40	0.10	0.00	0.00	0.00	0.00
103	105	3.60	2.90	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00
105	107	3.70	3.00	2.30	1.60	0.90	0.50	0.20	0.00	0.00	0.00	0.00
107	109	3.80	3.10	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00
109	111	3.90	3.20	2.50	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00
111	113	4.00	3.30	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00	0.00
113	115	4.10	3.40	2.70	2.00	1.30	0.70	0.30	0.10	0.00	0.00	0.00
115	117	4.20	3.50	2.80	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00
117	119	4.30	3.60	2.90	2.20	1.50	0.90	0.40	0.10	0.00	0.00	0.00

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
121	123	4.50	3.80	3.10	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00
123	125	4.60	3.90	3.20	2.50	1.80	1.10	0.60	0.20	0.00	0.00	0.00
125	128	4.70	4.00	3.30	2.60	1.90	1.20	0.70	0.30	0.00	0.00	0.00
128	130	4.80	4.10	3.40	2.70	2.00	1.30	0.70	0.30	0.10	0.00	0.00
130	132	4.90	4.20	3.50	2.80	2.10	1.40	0.80	0.30	0.10	0.00	0.00
132	134	5.00	4.30	3.60	2.90	2.20	1.50	0.90	0.40	0.10	0.00	0.00
134	136	5.10	4.40	3.70	3.00	2.30	1.60	0.90	0.50	0.20	0.00	0.00
136	138	5.20	4.50	3.80	3.10	2.40	1.70	1.00	0.50	0.20	0.00	0.00
138	140	5.30	4.60	3.90	3.20	2.50	1.70	1.10	0.60	0.20	0.00	0.00
140	142	5.40	4.70	4.00	3.30	2.60	1.80	1.20	0.60	0.30	0.00	0.00
142	144	5.50	4.80	4.10	3.40	2.70	1.90	1.30	0.70	0.30	0.00	0.00
144	146	5.60	4.90	4.20	3.50	2.80	2.00	1.30	0.80	0.30	0.10	0.00
146	148	5.70	5.00	4.30	3.60	2.90	2.10	1.40	0.80	0.40	0.10	0.00
148	150	5.80	5.10	4.40	3.70	3.00	2.20	1.50	0.90	0.40	0.20	0.00
150	152	5.90	5.20	4.50	3.80	3.10	2.30	1.60	1.00	0.50	0.20	0.00
152	154	6.00	5.30	4.60	3.90	3.20	2.40	1.70	1.00	0.60	0.20	0.00
154	156	6.10	5.40	4.70	4.00	3.30	2.50	1.80	1.10	0.60	0.30	0.00
156	158	6.20	5.50	4.80	4.10	3.40	2.60	1.90	1.20	0.70	0.30	0.00
158	158	6.30	5.60	4.80	4.10	3.40	2.70	2.00	1.30	0.70	0.30	0.10
158	160	6.30	5.60	4.90	4.20	3.50	2.70	2.00	1.30	0.80	0.30	0.10
160	162	6.40	5.70	5.00	4.30	3.60	2.80	2.10	1.40	0.80	0.40	0.10
162	165	6.50	5.80	5.10	4.40	3.70	2.90	2.20	1.50	0.90	0.40	0.20
165	167	6.60	5.90	5.20	4.50	3.80	3.00	2.30	1.60	1.00	0.50	0.20
167	169	6.70	6.00	5.30	4.60	3.90	3.10	2.40	1.70	1.00	0.60	0.20
169	171	6.80	6.10	5.40	4.70	4.00	3.20	2.50	1.80	1.10	0.60	0.30
171	173	6.90	6.20	5.50	4.80	4.10	3.30	2.60	1.90	1.20	0.70	0.30
173	175	7.00	6.30	5.60	4.90	4.20	3.40	2.70	2.00	1.30	0.80	0.30
175	177	7.10	6.40	5.70	5.00	4.30	3.50	2.80	2.10	1.40	0.80	0.40
177	179	7.20	6.50	5.80	5.10	4.40	3.60	2.90	2.20	1.50	0.90	0.40
179	181	7.30	6.60	5.90	5.20	4.50	3.70	3.00	2.30	1.60	1.00	0.50
181	183	7.40	6.70	6.00	5.30	4.60	3.90	3.10	2.40	1.70	1.00	0.60
183	185	7.50	6.80	6.10	5.40	4.70	4.00	3.20	2.50	1.80	1.10	0.60
185	187	7.60	6.90	6.20	5.50	4.80	4.10	3.30	2.60	1.90	1.20	0.70
187	189	7.70	7.00	6.30	5.60	4.90	4.20	3.40	2.70	2.00	1.30	0.80
189	191	7.80	7.10	6.40	5.70	5.00	4.30	3.50	2.80	2.10	1.40	0.80
191	193	7.90	7.20	6.50	5.80	5.10	4.40	3.60	2.90	2.20	1.50	0.90
193	195	8.00	7.30	6.60	5.90	5.20	4.50	3.70	3.00	2.30	1.60	1.00
195	197	8.10	7.40	6.70	6.00	5.30	4.60	3.80	3.10	2.40	1.70	1.00
197	199	8.20	7.50	6.80	6.10	5.40	4.70	3.90	3.20	2.50	1.80	1.10
199	201	8.30	7.60	6.90	6.20	5.50	4.80	4.00	3.30	2.60	1.90	1.20
201	203	8.40	7.70	7.00	6.30	5.60	4.90	4.10	3.40	2.70	2.00	1.30
203	205	8.50	7.80	7.10	6.40	5.70	5.00	4.20	3.50	2.80	2.10	1.40
205	207	8.60	7.90	7.20	6.50	5.80	5.10	4.30	3.60	2.90	2.20	1.50
207	209	8.70	8.00	7.30	6.60	5.90	5.20	4.40	3.70	3.00	2.30	1.60
209	211	8.80	8.10	7.40	6.70	6.00	5.30	4.50	3.80	3.10	2.40	1.70
211	213	8.90	8.20	7.50	6.80	6.10	5.40	4.60	3.90	3.20	2.50	1.80
213	216	9.00	8.30	7.60	6.90	6.20	5.50	4.70	4.00	3.30	2.60	1.90
216	218	9.10	8.40	7.70	7.00	6.30	5.60	4.80	4.10	3.40	2.70	2.00
218	220	9.20	8.50	7.80	7.10	6.40	5.70	4.90	4.20	3.50	2.80	2.10

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2012

Married Persons, Daily Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	58	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	61	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	64	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	67	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	70	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	73	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	76	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	79	1.00	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79	81	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	83	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	85	1.20	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	87	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87	90	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	92	1.40	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	94	1.50	1.00	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
94	96	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
96	98	1.70	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
98	100	1.80	1.20	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
100	102	1.90	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
102	105	2.00	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
105	107	2.10	1.40	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
107	109	2.20	1.50	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00
109	110	2.30	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00
110	112	2.40	1.70	1.10	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00
112	114	2.50	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00
114	116	2.60	1.90	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00
116	118	2.60	2.00	1.30	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00
118	120	2.70	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00
120	122	2.80	2.20	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00
122	124	2.90	2.20	1.60	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00
124	126	3.00	2.30	1.70	1.10	0.70	0.40	0.10	0.00	0.00	0.00	0.00
126	128	3.10	2.40	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00
128	130	3.20	2.50	1.80	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00
130	132	3.30	2.60	1.90	1.30	0.90	0.50	0.20	0.00	0.00	0.00	0.00
132	134	3.40	2.70	2.00	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00
134	136	3.50	2.80	2.10	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00
136	138	3.60	2.90	2.20	1.50	1.10	0.60	0.30	0.10	0.00	0.00	0.00

Married Persons, Daily Payroll Period
For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
138	140	3.70	3.00	2.30	1.60	1.10	0.70	0.30	0.10	0.00	0.00	0.00
140	142	3.80	3.10	2.40	1.70	1.20	0.70	0.40	0.10	0.00	0.00	0.00
142	144	3.90	3.20	2.50	1.80	1.30	0.80	0.40	0.20	0.00	0.00	0.00
144	147	4.00	3.30	2.60	1.90	1.30	0.90	0.50	0.20	0.00	0.00	0.00
147	149	4.10	3.40	2.70	2.00	1.40	0.90	0.50	0.20	0.00	0.00	0.00
149	151	4.20	3.50	2.80	2.10	1.50	1.00	0.50	0.30	0.00	0.00	0.00
151	153	4.30	3.60	2.90	2.20	1.50	1.10	0.60	0.30	0.10	0.00	0.00
153	155	4.40	3.70	3.00	2.30	1.60	1.10	0.60	0.30	0.10	0.00	0.00
155	157	4.50	3.80	3.10	2.40	1.70	1.20	0.70	0.40	0.10	0.00	0.00
157	159	4.60	3.90	3.20	2.50	1.80	1.20	0.80	0.40	0.20	0.00	0.00
159	161	4.70	4.00	3.30	2.60	1.90	1.30	0.80	0.40	0.20	0.00	0.00
161	163	4.80	4.10	3.40	2.70	2.00	1.40	0.90	0.50	0.20	0.00	0.00
163	165	4.90	4.20	3.50	2.80	2.10	1.40	1.00	0.50	0.30	0.00	0.00
165	167	5.00	4.30	3.60	2.90	2.20	1.50	1.00	0.60	0.30	0.10	0.00
167	169	5.10	4.40	3.70	3.00	2.30	1.60	1.10	0.60	0.30	0.10	0.00
169	171	5.20	4.50	3.80	3.10	2.40	1.70	1.20	0.70	0.40	0.10	0.00
171	173	5.30	4.60	3.90	3.20	2.50	1.80	1.20	0.80	0.40	0.20	0.00
173	175	5.40	4.70	4.00	3.30	2.60	1.90	1.30	0.80	0.40	0.20	0.00
175	177	5.50	4.80	4.10	3.40	2.70	2.00	1.40	0.90	0.50	0.20	0.00
177	179	5.60	4.90	4.20	3.50	2.80	2.10	1.40	1.00	0.50	0.30	0.00
179	181	5.70	5.00	4.30	3.60	2.90	2.20	1.50	1.00	0.60	0.30	0.10
181	184	5.80	5.10	4.40	3.70	3.00	2.30	1.60	1.10	0.60	0.30	0.10
184	186	5.90	5.20	4.50	3.80	3.10	2.40	1.70	1.20	0.70	0.40	0.10
186	188	6.00	5.30	4.60	3.90	3.20	2.50	1.80	1.20	0.80	0.40	0.20
188	190	6.10	5.40	4.70	4.00	3.30	2.60	1.90	1.30	0.80	0.40	0.20
190	192	6.20	5.50	4.80	4.10	3.40	2.70	2.00	1.40	0.90	0.50	0.20
192	194	6.30	5.60	4.90	4.20	3.50	2.80	2.10	1.40	1.00	0.50	0.30
194	196	6.40	5.70	5.00	4.30	3.60	2.90	2.20	1.50	1.00	0.60	0.30
196	198	6.50	5.80	5.10	4.40	3.70	3.00	2.30	1.60	1.10	0.60	0.30
198	200	6.60	5.90	5.20	4.50	3.80	3.10	2.40	1.70	1.20	0.70	0.40
200	202	6.70	6.00	5.30	4.60	3.90	3.20	2.50	1.80	1.20	0.80	0.40
202	204	6.80	6.10	5.40	4.70	4.00	3.30	2.60	1.90	1.30	0.80	0.40
204	206	6.90	6.20	5.50	4.80	4.10	3.40	2.70	2.00	1.40	0.90	0.50
206	208	7.00	6.30	5.60	4.90	4.20	3.50	2.80	2.10	1.40	1.00	0.50
208	210	7.10	6.40	5.70	5.00	4.30	3.60	2.90	2.20	1.50	1.00	0.60
210	212	7.20	6.50	5.80	5.10	4.40	3.70	3.00	2.30	1.60	1.10	0.60
212	214	7.30	6.60	5.90	5.20	4.50	3.80	3.00	2.40	1.70	1.10	0.70
214	216	7.40	6.70	6.00	5.30	4.60	3.90	3.10	2.50	1.80	1.20	0.70
216	218	7.50	6.80	6.10	5.40	4.70	4.00	3.20	2.60	1.90	1.30	0.80
218	220	7.60	6.90	6.20	5.50	4.80	4.10	3.30	2.60	2.00	1.30	0.90
220	222	7.70	7.00	6.30	5.60	4.90	4.20	3.40	2.70	2.10	1.40	0.90
222	224	7.80	7.10	6.40	5.70	5.00	4.30	3.50	2.80	2.20	1.50	1.00
224	226	7.90	7.20	6.50	5.80	5.10	4.40	3.60	2.90	2.20	1.60	1.10
226	228	8.00	7.30	6.60	5.90	5.20	4.50	3.70	3.00	2.30	1.70	1.10
228	230	8.10	7.40	6.70	6.00	5.30	4.60	3.80	3.10	2.40	1.80	1.20

Married Persons, Daily Payroll Period **For Wages Paid On or After January 1, 2012**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
230	233	8.20	7.50	6.80	6.10	5.40	4.70	3.90	3.20	2.50	1.80	1.30
233	235	8.30	7.60	6.90	6.20	5.50	4.80	4.00	3.30	2.60	1.90	1.30
235	237	8.40	7.70	7.00	6.30	5.60	4.90	4.10	3.40	2.70	2.00	1.40
237	239	8.50	7.80	7.10	6.40	5.70	5.00	4.20	3.50	2.80	2.10	1.50
239	241	8.60	7.90	7.20	6.50	5.80	5.10	4.30	3.60	2.90	2.20	1.50
241	243	8.70	8.00	7.30	6.60	5.90	5.20	4.40	3.70	3.00	2.30	1.60
243	245	8.80	8.10	7.40	6.70	6.00	5.30	4.50	3.80	3.10	2.40	1.70
245	247	8.90	8.20	7.50	6.80	6.10	5.40	4.60	3.90	3.20	2.50	1.80
247	249	9.00	8.30	7.60	6.90	6.20	5.50	4.70	4.00	3.30	2.60	1.90
249	251	9.10	8.40	7.70	7.00	6.30	5.60	4.80	4.10	3.40	2.70	2.00
251	253	9.20	8.50	7.80	7.10	6.40	5.70	4.90	4.20	3.50	2.80	2.10
253	255	9.30	8.60	7.90	7.20	6.50	5.80	5.00	4.30	3.60	2.90	2.20
255	257	9.40	8.70	8.00	7.30	6.60	5.90	5.10	4.40	3.70	3.00	2.30
257	259	9.50	8.80	8.10	7.40	6.70	6.00	5.20	4.50	3.80	3.10	2.40
260	262	9.70	9.00	8.20	7.50	6.80	6.10	5.40	4.60	3.90	3.20	2.50
262	264	9.80	9.10	8.30	7.60	6.90	6.20	5.50	4.70	4.00	3.30	2.60
264	266	9.90	9.20	8.40	7.70	7.00	6.30	5.60	4.80	4.10	3.40	2.70
266	268	10.00	9.30	8.50	7.80	7.10	6.40	5.70	4.90	4.20	3.50	2.80
268	270	10.10	9.40	8.60	7.90	7.20	6.50	5.80	5.00	4.30	3.60	2.90
270	272	10.20	9.50	8.70	8.00	7.30	6.60	5.90	5.10	4.40	3.70	3.00
272	274	10.30	9.60	8.80	8.10	7.40	6.70	6.00	5.20	4.50	3.80	3.10
274	276	10.40	9.70	8.90	8.20	7.50	6.80	6.10	5.30	4.60	3.90	3.20
276	278	10.50	9.80	9.00	8.30	7.60	6.90	6.20	5.40	4.70	4.00	3.30
278	280	10.60	9.90	9.10	8.40	7.70	7.00	6.30	5.50	4.80	4.10	3.40
280	282	10.70	10.00	9.20	8.50	7.80	7.10	6.40	5.60	4.90	4.20	3.50
282	284	10.80	10.10	9.30	8.60	7.90	7.20	6.50	5.70	5.00	4.30	3.60
284	286	10.90	10.20	9.40	8.70	8.00	7.30	6.60	5.80	5.10	4.40	3.70
286	288	11.00	10.30	9.50	8.80	8.10	7.40	6.70	5.90	5.20	4.50	3.80
288	290	11.10	10.40	9.60	8.90	8.20	7.50	6.80	6.10	5.30	4.60	3.90
290	292	11.20	10.50	9.70	9.00	8.30	7.60	6.90	6.20	5.40	4.70	4.00
292	294	11.30	10.60	9.80	9.10	8.40	7.70	7.00	6.30	5.50	4.80	4.10
294	296	11.40	10.70	9.90	9.20	8.50	7.80	7.10	6.40	5.60	4.90	4.20
296	298	11.50	10.80	10.00	9.30	8.60	7.90	7.20	6.50	5.70	5.00	4.30
298	300	11.60	10.90	10.10	9.40	8.70	8.00	7.30	6.60	5.80	5.10	4.40
300	302	11.70	11.00	10.20	9.50	8.80	8.10	7.40	6.70	5.90	5.20	4.50
302	304	11.80	11.10	10.30	9.60	8.90	8.20	7.50	6.80	6.00	5.30	4.60
304	306	11.90	11.20	10.40	9.70	9.00	8.30	7.60	6.90	6.10	5.40	4.70
306	308	12.00	11.30	10.50	9.80	9.10	8.40	7.70	7.00	6.20	5.50	4.80
308	311	12.10	11.40	10.60	9.90	9.20	8.50	7.80	7.10	6.30	5.60	4.90
311	313	12.20	11.50	10.70	10.00	9.30	8.60	7.90	7.20	6.40	5.70	5.00
313	315	12.30	11.60	10.80	10.10	9.40	8.70	8.00	7.30	6.50	5.80	5.10
315	317	12.40	11.70	10.90	10.20	9.50	8.80	8.10	7.40	6.60	5.90	5.20
317	319	12.50	11.80	11.00	10.30	9.60	8.90	8.20	7.50	6.70	6.00	5.30
319	321	12.60	11.90	11.10	10.40	9.70	9.00	8.30	7.60	6.80	6.10	5.40
321	323	12.70	12.00	11.20	10.50	9.80	9.10	8.40	7.70	6.90	6.20	5.50

Married Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2012

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
323	325	12.80	12.10	11.30	10.60	9.90	9.20	8.50	7.80	7.00	6.30	5.60
325	327	12.90	12.20	11.40	10.70	10.00	9.30	8.60	7.90	7.10	6.40	5.70
327	329	13.00	12.30	11.50	10.80	10.10	9.40	8.70	8.00	7.20	6.50	5.80
329	331	13.10	12.40	11.60	10.90	10.20	9.50	8.80	8.10	7.30	6.60	5.90
331	333	13.20	12.50	11.70	11.00	10.30	9.60	8.90	8.20	7.40	6.70	6.00
333	335	13.30	12.60	11.80	11.10	10.40	9.70	9.00	8.30	7.50	6.80	6.10
335	337	13.40	12.70	11.90	11.20	10.50	9.80	9.10	8.40	7.60	6.90	6.20
337	339	13.50	12.80	12.00	11.30	10.60	9.90	9.20	8.50	7.70	7.00	6.30
339	341	13.60	12.90	12.10	11.40	10.70	10.00	9.30	8.60	7.80	7.10	6.40
341	343	13.70	13.00	12.20	11.50	10.80	10.10	9.40	8.70	7.90	7.20	6.50
343	345	13.80	13.10	12.30	11.60	10.90	10.20	9.50	8.80	8.00	7.30	6.60
345	347	13.90	13.20	12.40	11.70	11.00	10.30	9.60	8.90	8.10	7.40	6.70
347	349	14.00	13.30	12.50	11.80	11.10	10.40	9.70	9.00	8.20	7.50	6.80
349	351	14.10	13.40	12.60	11.90	11.20	10.50	9.80	9.10	8.30	7.60	6.90
351	353	14.20	13.50	12.70	12.00	11.30	10.60	9.90	9.20	8.40	7.70	7.00
353	355	14.30	13.60	12.80	12.10	11.40	10.70	10.00	9.30	8.50	7.80	7.10
355	357	14.40	13.70	12.90	12.20	11.50	10.80	10.10	9.40	8.60	7.90	7.20
357	360	14.50	13.80	13.00	12.30	11.60	10.90	10.20	9.50	8.70	8.00	7.30
360	362	14.60	13.90	13.10	12.40	11.70	11.00	10.30	9.60	8.80	8.10	7.40
362	364	14.70	14.00	13.20	12.50	11.80	11.10	10.40	9.70	8.90	8.20	7.50
364	366	14.80	14.10	13.30	12.60	11.90	11.20	10.50	9.80	9.00	8.30	7.60
366	368	14.90	14.20	13.40	12.70	12.00	11.30	10.60	9.90	9.10	8.40	7.70
368	370	15.00	14.30	13.50	12.80	12.10	11.40	10.70	10.00	9.20	8.50	7.80
370	372	15.10	14.40	13.60	12.90	12.20	11.50	10.80	10.10	9.30	8.60	7.90
372	374	15.20	14.50	13.70	13.00	12.30	11.60	10.90	10.20	9.40	8.70	8.00
374	376	15.30	14.60	13.80	13.10	12.40	11.70	11.00	10.30	9.50	8.80	8.10
376	378	15.40	14.70	13.90	13.20	12.50	11.80	11.10	10.40	9.60	8.90	8.20
378	380	15.50	14.80	14.00	13.30	12.60	11.90	11.20	10.50	9.70	9.00	8.30
380	382	15.60	14.90	14.10	13.40	12.70	12.00	11.30	10.60	9.80	9.10	8.40
382	384	15.70	15.00	14.20	13.50	12.80	12.10	11.40	10.70	9.90	9.20	8.50
384	386	15.80	15.10	14.30	13.60	12.90	12.20	11.50	10.80	10.00	9.30	8.60
386	388	15.90	15.20	14.40	13.70	13.00	12.30	11.60	10.90	10.10	9.40	8.70
388	390	16.00	15.30	14.50	13.80	13.10	12.40	11.70	11.00	10.20	9.50	8.80
390	392	16.10	15.40	14.60	13.90	13.20	12.50	11.80	11.10	10.30	9.60	8.90
392	394	16.20	15.50	14.70	14.00	13.30	12.60	11.90	11.20	10.40	9.70	9.00

394 and over

Use Percentage Method Tables

TAXPAYER INFORMATION

The Department offers a variety of taxpayer information. Some information is free and other information must be purchased.

General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office, and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.tax.newmexico.gov>

Regulations. The Department establishes regulations to interpret and exemplify the various tax acts it administers. The Taxation and Revenue Department regulation book is available from the New Mexico Compilation Commission on a prepaid basis. The Compilation Commission also has a compact disk of all statutes and regulations. Specific regulations are also available at the State Records Center or on its web page at www.nmcpr.state.nm.us/nmac.

Order regulation books directly from:

New Mexico Compilation Commission

<http://www.nmcompcomm.us/index.html>

Rulings. Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling. Taxation and Revenue Department rulings are compiled and available on the Department's web page free of charge at www.tax.newmexico.gov. Click on "tax library."

Public Decisions & Orders. All public decisions and orders issued by the hearing officers since July 1994 are compiled and available on the Department's web page free of charge at www.tax.newmexico.gov. Click on "tax library."

FOR FURTHER ASSISTANCE

Local tax offices can provide full service and information about the Department's taxes, programs, and forms as well as specific information about your filing situation.

ALBUQUERQUE (505) 841-6200
Taxation and Revenue Department
5301 Central NE
P.O. Box 8485
Albuquerque, NM 87198-8485

LAS CRUCES (575) 524-6225
Taxation and Revenue Department
2540 S. El Paseo Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607

SANTA FE (505) 827-0951
Taxation and Revenue Department
Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

ROSWELL (575) 624-6065
Taxation and Revenue Department
400 Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

FARMINGTON (505) 325-5049
Taxation and Revenue Department
3501 E. Main St., Suite N
P.O. Box 479
Farmington, NM 87499-0479

Main switchboard (Santa Fe): (505) 827-0700

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.